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UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION

**FORM 8-K**

**[X] CURRENT REPORT PURSUANT TO THE INDENTURE, DATED AS OF  
OCTOBER 4, 2005 AMONG BROOKSTONE, INC., A DELAWARE  
CORPORATION, BROOKSTONE COMPANY, INC., THE GUARANTORS (AS  
DEFINED THEREIN) AND WELLS FARGO BANK, N.A., AS TRUSTEE**

Date of report (Date of earliest event reported): October 24, 2007

**BROOKSTONE, INC.**

(Exact name of registrant as specified in its charter)

DELAWARE  
(State or other jurisdiction of  
incorporation)

06-1182895  
(IRS Employer  
Identification No.)

ONE INNOVATION WAY, MERRIMACK, NH  
(Address of principal executive offices)

03054  
(Zip Code)

Telephone number, including area code 603-880-9500.

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
  - Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
  - Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
  - Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))
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**Item 2.02 Results of Operations and Financial Condition.**

On October 24, 2007, Brookstone, Inc. issued a press release reporting its earnings results for its third fiscal quarter ended September 29, 2007. A copy of the press release is set forth as Exhibit 99.1 and is incorporated by reference herein.

In accordance with General Instruction B.2 of Form 8-K, the information in this Item 2.02, including Exhibit 99.1, shall not be deemed “filed” for purposes of Section 18 of the Securities Exchange Act of 1934, as amended (the “Exchange Act”), or otherwise subject to the liabilities of that section, nor shall it be deemed incorporated by reference in any filing under the Securities Act of 1933, as amended (the “Securities Act”), or the Exchange Act, except as expressly set forth by specific reference in such a filing.

**Item 9.01 Financial Statements and Exhibits.**

(d) Exhibits

99.1 September 29, 2007 Earnings Release

**SIGNATURE**

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

October 29, 2007

***By: /s/ Philip W. Roizin***

Philip W. Roizin  
Executive Vice President, Finance  
and Administration,  
Treasurer and Secretary  
(Principal Financial Officer and duly  
authorized to sign on behalf of registrant)

## Exhibit 99.1

### Brookstone Announces Third Quarter and Year-to-Date 2007 Financial Results

MERRIMACK, N.H., October 24, 2007 -- Innovative product development company and specialty lifestyle retailer Brookstone, Inc. today announced financial results for the third quarter ended September 29, 2007.

For the 13-week period ended September 29, 2007, Brookstone reported total net sales of \$91.3 million, a 4.0% increase from the comparable 13-week period of 2006. Same-store sales increased 4.2 % as compared to the comparable 13-week period last year

For the 13-week period ending September 29, 2007 Brookstone reported a loss from continuing operations of \$9.4 million, compared to a loss from continuing operations of \$9.5 million for the comparable 13-week period last year.

For the 39-week period ended September 29, 2007, Brookstone reported total net sales of \$274.4 million, a 7.3% increase from the comparable 39-week period of 2006. Same-store sales increased 4.9 % as compared to the comparable 39-week period last year

For the 39-week period ending September 29, 2007 Brookstone reported a loss from continuing operations of \$24.7 million, compared to a loss from continuing operations of \$30.3 million for the comparable 39-week period last year.

Lou Mancini, Brookstone Chief Executive Officer, said: "We are pleased with our third quarter and year-to-date results. This quarter marks our sixth consecutive quarter of same-store sales increases. We are pleased with the performance of our new product introductions including exclusive OSIM healthy lifestyle products. We believe that we are well positioned for the fourth quarter"

Brookstone, Inc. is an innovative product development and specialty lifestyle retail company that operates 314 Brookstone Brand stores nationwide and in Puerto Rico. Typically located in high-traffic regional shopping malls and airports, the stores feature unique and innovative consumer products. The Company also operates a Direct Marketing business that includes an e-commerce website at <http://www.brookstone.com>.

Statements in this release which are not historical facts, including statements about the Company's confidence or expectations, earnings, anticipated operations of its e-commerce sites and those of third-party service providers, and other statements about the Company's operational outlook are forward-looking statements within the meaning of the safe harbor provisions of the Private Securities Litigation Reform Act of 1995 ("Reform Act") and are subject to risks and uncertainties that could cause actual results to differ materially from those set forth in such forward-looking statements. Such risks and uncertainties include, without limitation, risks of changing market conditions in the overall economy and the retail industry, consumer demand, the effectiveness of e-commerce technology and marketing efforts, availability of products, availability of adequate transportation of such products, and other factors detailed from time to time in the Company's annual and other reports filed with the Securities and Exchange Commission. Words such as "estimate", "project", "plan", "believe", "feel", "anticipate", "assume", "may", "will", "should" and similar words and phrases may identify forward-looking statements. Statements about a possible sale or divestiture of its Gardeners Eden business constitute forward-looking statements. The Company may not be able to complete a divestiture on acceptable terms because of a number of factors, including failure to reach agreement with a purchaser. Readers are cautioned not to place undue reliance on these forward-looking statements, which speak only as of the date thereof. The Company undertakes no obligations to publicly release any revisions to these forward-looking statements or reflect events or circumstances after the date hereof.

**BROOKSTONE, INC.**  
**CONSOLIDATED STATEMENTS OF OPERATIONS**  
(In thousands)  
(Unaudited)

	Thirteen weeks ended		Thirty-nine weeks ended	
	September 29, 2007	September 30, 2006	September 29, 2007	September 30, 2006
Net sales	\$ 91,309	\$ 87,773	\$ 274,374	\$ 255,804
Cost of sales	67,941	66,516	203,444	193,867
Gross profit	23,368	21,257	70,930	61,937
Selling, general and administrative expenses	32,755	30,712	95,621	92,189
Loss from continuing operations	(9,387)	(9,455)	(24,691)	(30,252)
Loss on early extinguishment of debt	123	---	123	---
Interest expense, net	6,575	6,394	18,741	18,370
Loss before taxes, other party interests in consolidated entities and discontinued operations	(16,085)	(15,849)	(43,555)	(48,622)
Other party interests in consolidated entities	330	302	1,017	950
Loss before taxes and discontinued operations	(16,415)	(16,151)	(44,572)	(49,572)
Income tax benefit	(6,292)	(5,925)	(16,954)	(17,438)
Loss on discontinued operations, net of tax benefit of \$40, \$37, \$120 and \$210.	(68)	(62)	(208)	(380)
Net loss	<u>\$ (10,191)</u>	<u>\$ (10,288)</u>	<u>\$ (27,826)</u>	<u>\$ (32,514)</u>

**BROOKSTONE, INC.**  
**CONSOLIDATED BALANCE SHEETS**  
(In thousands, except share data)

	<u>September 29, 2007</u> (Unaudited)	<u>December 30, 2006</u>	<u>September 30, 2006</u> (Unaudited)
<u>Assets</u>			
Current assets:			
Cash and cash equivalents	\$ 1,489	\$ 71,738	\$ 1,189
Receivables, net	7,890	12,472	11,783
Merchandise inventories	120,824	95,253	95,898
Deferred income taxes, net	21,860	3,841	20,896
Prepaid expenses	11,157	7,478	9,054
Total current assets	163,220	190,782	138,820
Property, plant and equipment, net	70,449	72,638	73,051
Intangible assets, net	130,666	131,354	131,583
Goodwill	190,329	190,329	190,942
Other assets	18,318	16,080	19,570
Total assets	\$ 572,982	\$ 601,183	\$ 553,966
<u>Liabilities and Shareholder's Equity</u>			
Current liabilities:			
Accounts payable	\$ 29,420	\$ 23,410	\$ 26,891
Other current liabilities	34,543	56,240	42,070
Short-term borrowings	25,000	---	---
Total current liabilities	88,963	79,650	68,961
Other long-term liabilities	21,073	20,954	19,637
Long-term debt	185,343	190,253	190,402
Deferred income taxes	45,327	45,317	43,869
Commitments and contingencies			
Other party interests in consolidated entities	1,127	1,114	1,397
Shareholder's equity:			
Common Stock – \$0.01 par value 1,000 shares authorized, one share issued and outstanding	---	---	---
Additional paid-in capital	240,169	245,071	245,028
Accumulated other comprehensive income	140	158	152
Retained earnings (deficit)	(9,160)	18,666	(15,480)
Total shareholder's equity	231,149	263,895	229,700
Total liabilities and shareholder's equity	\$ 572,982	\$ 601,183	\$ 553,966

Contact:

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