

GAIAM INC  
Form 8-K/A  
November 29, 2005

**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION**

WASHINGTON, D.C. 20549

**FORM 8-K/A**

**CURRENT REPORT**

**PURSUANT TO SECTION 13 OR 15(d) OF THE  
SECURITIES EXCHANGE ACT OF 1934**

Date of Report (Date of Earliest Event Reported): **September 13, 2005**

**GAIAM, INC.**

(Exact Name of Registrant as Specified in its Charter)

**Colorado**  
(State or Other Jurisdiction  
of Incorporation)

**0-27515**  
(Commission File  
Number)

**84-1113527**  
(IRS Employer  
Identification No.)

**360 Interlocken Boulevard, Broomfield, Colorado 80021**  
(Address of Principal Executive Offices)

Registrant's telephone number, including area code: **(303) 222-3600**

**Not Applicable**  
(Former Name or Former Address, if Changed Since Last Report)

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 (see General Instruction A.2. below):

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)

- o Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
  
  - o Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
  
  - o Pre-commencement communication pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))
-

**TABLE OF CONTENTS**

SECTION 9 - FINANCIAL STATEMENTS AND EXHIBITS

Item 9.01 Financial Statements and Exhibits

SIGNATURE

EXHIBIT INDEX

EXHIBIT 99.1

EXHIBIT 99.2

**EXPLANATORY NOTE**

This Current Report on Form 8-K/A is filed as an amendment (Amendment No. 1) to the Current Report on Form 8-K filed by Gaiam, Inc. ( Gaiam ) on September 19, 2005 to provide the financial statements and pro forma information required pursuant to Item 9.01 (a) and (b) of Form 8-K.

SECTION 9 FINANCIAL STATEMENTS AND EXHIBITS

Item 9.01 Financial Statements and Exhibits

(a) Financial Statements of Business Acquired

The consolidated financial statements of GT Brands LLC and Subsidiaries ( GoodTimes ) are filed hereto as Exhibit 99.1.

(b) Unaudited Pro Forma Financial Information

The Unaudited Pro Forma Combined Condensed Statement of Operations of Gaiam and GoodTimes for the Year Ended December 31, 2004 and the Nine Months Ended September 30, 2005 are filed hereto as Exhibit 99.2.

(c) Exhibits

<b>Exhibit</b>	<b>Description</b>
99.1	Consolidated financial statements of GT Brands LLC and Subsidiaries
99.2	Unaudited Pro Forma Combined Condensed Statement of Operations of Gaiam and GoodTimes for the Year Ended December 31, 2004 and the Nine Months Ended September 30, 2005

**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.

**GAIAM, INC.**

By: /s/ Janet Mathews  
Janet Mathews  
Chief Financial Officer

Date: November 29, 2005

**EXHIBIT INDEX**

<b>Exhibit</b>	<b>Description</b>
99.1	Consolidated financial statements of GT Brands LLC and Subsidiaries
99.2	Unaudited Pro Forma Combined Condensed Statement of Operations of Gaiam and GoodTimes for the Year Ended December 31, 2004 and the Nine Months Ended September 30, 2005