SECURITIES AND EXCHANGE COMMISSION

Washington, DC

FORM 8-K

CURRENT REPORT

Pursuant to Section 13 or 15(d) of the

Securities Exchange Act of 1934

Date of Report (Date of earliest event reported): January 23, 2007

JACUZZI BRANDS, INC.

(Exact name of Registrant as specified in its charter)

Delaware

(State of Incorporation)

1-14557 (Commission File Number) 22-3568449 (I.R.S. Employer Identification No.)

777 S. Flagler Drive,

West Tower, Suite 1100

West Palm Beach, FL (Address of principal executive offices)

33401 (Zip Code)

(561) 514-3838

(Registrant s telephone number, including area code)

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:

- " 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))

Item 7.01 Regulation FD Disclosure

On January 26, 2007, Jacuzzi issued a press release announcing the revised pricing terms of its tender offer with respect to its 9 5/8% Senior Secured Notes due 2010. A copy of this press release is attached hereto as Exhibit 99.1 and is incorporated herein by reference.

The information included in this Item 7.01, including Exhibit 99.1, shall be deemed not to be filed for purposes of Section 18 of the Securities Exchange Act of 1934, as amended, regardless of any incorporation by reference language in any such filing, except as expressly set forth by specific reference in such filing.

Item 9.01. Financial Statements and Exhibits.

(d) The exhibits listed below and in the accompanying Exhibit Index are furnished as part of this Current Report on Form 8-K.

Exhibit Description

99.1 Press Release, dated January 26, 2007.

SIGNATURES

Pursuant to the requirements of Section 13 of the Securities Exchange Act of 1934, as amended, the Registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

Date: January 26, 2007

JACUZZI BRANDS, INC.

By: /s/ Steven C. Barre Name: Steven C. Barre

Title: Senior Vice President, General Counsel and

Secretary

EXHIBIT INDEX

Exhibit

DescriptionPress Release, dated January 26, 2007. 99.1