

ew groups have enjoyed such a strange and oddball journey as They Might Be Giants. The acclaimed rock duo first broke into our consciousness with a cover of the Four Lads novelty number "Istanbul (Not Constantinople)." Wildly prolific, they used the newfangled technology of the answering machine to promote "Dial-A-" a number people could call that offered a new recording

Song," a number people could call that offered a new recording of a tune almost every day for years at a time.

Then they won a Grammy for the theme song to the hit sitcom "Malcolm in the Middle." Now, after doing tunes for commercials, placing their songs in movies and TV shows, performing the theme song to Jon Stewart's "The Daily Show" and even venturing Off-Broadway, They Might Be Giants have found their most sustained success of all via three compulsively listenable albums for kids that have pleased parents and critics as much as youngsters.

"If the responsibility for teaching kids math and reading falls to rock bands, we're in trouble," laughs John Flansburgh, who with John Linnel formed They Might Be Giants in 1982. The two friends are both longtime Brooklynites.

Performing at the Beacon Theater on Feb. 2, TMBG will focus on tunes from their new "adult" album — last year's "The Else" — though fans won't be surprised if an ode to the letter "C" and a song about balloons crop up as well.

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The newest addition to their kids' catalogue is "Here Come the 1, 2, 3s," which follows 2002's "No!" and 2005's "Here Come the ABC's."

"Can I say the word 'bifurcated'?" asks the 47-year-old Flansburgh after talking about "The Else," and "1,2,3s" being done almost simultaneously. "It was a very bifurcated existence putting those together at the same time, just because the purposes of the two were so clearly split."

But are they? "The Else" contains tunes like "Take Out the Trash" — which turns out to be urging someone to dump a lover — and "The Mesopotamians," a goofy rock number any kid could bounce around to. And "1, 2, 3s" is bursting with clever tunes like "Nonagon" and "Seven." in which a bunch of sevens show up undan nounced and rudely eat all of the cakes.

"The vibe of "The Else' is unconsciously much darker than most of our albums," says Flansburgh, "because there was this other vehicle, this kid's project, that would grab all the overtly up-feeling tracks."

"Here Come the ABCs" has already matched the sales of their biggest pop abum, 1990's 'Flood." And "1, 2, 3s," with similar appeal and a passel of neat animated music videos on the DVD and airing on Playhouse Disney and the Disney Channel, could be even bigger.

Flansburgh is excited about how it's turned out and how little fans do distinguish between the TMBG modes. (But really, adults groove to the kids' CDs, kids can listen to the adult ones, and everyone's happy. As a line goes in TMBG's "Ana Ng," "I don't want the world ... I just want your half.")

"Inside of letters and numbers is a world of ideas," says Flansburgh. "On some level that is truly educational. I think at their best, the songs on our kids' records are pretty good vehicles in getting kids interested in the world.

"No matter what the audience is, our first goal is to do something that's good. To do something uniquely our own."