

KIRKLAND'S, INC  
Form 8-K  
September 03, 2008

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UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

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):

August 28, 2008

Kirkland's, Inc.

(Exact name of registrant as specified in its charter)

Tennessee

000-49885

621287151

(State or other jurisdiction  
of incorporation)

(Commission  
File Number)

(I.R.S. Employer  
Identification No.)

431 Smith Lane, Jackson, Tennessee

38301

(Address of principal executive offices)

(Zip Code)

Registrant's telephone number, including area code:

731-988-3600

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:

- 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 August 28, 2008, Kirkland's, Inc. (the "Company") issued a press release and conducted a conference call regarding its sales and earnings results for its second fiscal quarter and year-to-date period ended August 2, 2008 (the "Press Release"). A copy of the Press Release and transcript of the conference call conducted by the Company are attached hereto as exhibit 99.1 and exhibit 99.2, respectively, and are being furnished, not filed, under item 2.02 of this Report on Form 8-K.

**Item 9.01 Financial Statements and Exhibits.**

(d) Exhibits

99.1 Press Release dated August 28, 2008 announcing the Company's second fiscal quarter financial results.

99.2 Transcript of the August 28, 2008 conference call conducted by the Company.

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**SIGNATURES**

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.

Kirkland's, Inc.

*September 3, 2008*

By: */s/ W. Michael Madden*

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*Name: W. Michael Madden*

*Title: Senior Vice President and Chief Financial Officer*

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<b>Exhibit No.</b>	<b>Description</b>
99.1	Press Release dated August 28, 2008 announcing the Company's second fiscal quarter financial results
99.2	Transcript of August 28, 2008 conference call conducted by the Company