KIRKLAND'S, INC Form 8-K June 04, 2008

Tennessee

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 Earlie	est Event Reported):	May 30, 2008
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Kirkland's, Inc.

(Exact name of registrant as specified in its charter)

000-49885

(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 c	ode:	731-988-3600
	Not Applicable	
Former name or f	former address, if changed since	last report
Check the appropriate box below if the Form 8-K filing is in	ntended to simultaneously satisfy	the filing obligation of the registrant under any o
the following provisions:		
[] Written communications pursuant to Rule 425 under the [] Soliciting material pursuant to Rule 14a-12 under the Ex [] Pre-commencement communications pursuant to Rule 1 [] Pre-commencement communications pursuant to Rule 1	xchange Act (17 CFR 240.14a-1 4d-2(b) under the Exchange Act	2) : (17 CFR 240.14d-2(b))

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Item 2.02 Results of Operations and Financial Condition.

On May 30, 2008, Kirkland's Inc. (the "Company") issued a press release and conducted a conference call regarding its sales and earnings results for its first fiscal quarter ended May 3, 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 May 30, 2008 announcing the Company's first quarter of fiscal 2008 financial results.
- 99.2 Transcript of May 30, 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.

June 4, 2008 By: /s/ W. Michael Madden

Name: W. Michael Madden

Title: Senior Vice President and Chief Financial Officer

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Exhibit Index

Exhibit No.	Description
99.1	Press Release dated May 30, 2008 announcing the Company's
00.2	first quarter fiscal financial results
99.2	Transcript of May 30, 2008 conference call conducted by the Company