KIRKLANDS INC Form 8-K August 07, 2006

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):

Kirkland's, Inc.

(Exact name of registrant as specified in its charter)

000-49885

(Commission

File Number)

Tennessee

(State or other jurisdiction of incorporation)

805 North Parkway, Jackson, Tennessee

(Address of principal executive offices)

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))

621287151

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

38305

(Zip Code)

731-668-2444

August 3, 2006

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<u>Top of the Form</u> Item 2.02 Results of Operations and Financial Condition.

On August 3, 2006, we issued a press release reporting sales results for the 13-week period ended July 29, 2006 (the "Press Release"). A copy of the Press Release is attached hereto as Exhibit 99.1 and is incorporated herein by reference.

Item 9.01 Financial Statements and Exhibits.

(c) Exhibits.

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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.

August 7, 2006

By: /s/ W. Michael Madden

Name: W. Michael Madden Title: Vice President and Chief Financial Officer

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Exhibit Index

Exhibit No.	Description
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99.1	Press Release of Kirkland's, Inc., dated August 3, 2006.