KIRKLANDS INC Form 8-K August 31, 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 Re	port (Date of Earliest Event Reported):	August 29, 2006

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.)	
805 North Parkway, Jackson, Tennessee		38305	
(Address of principal executive offices)		(Zip Code)	
Registrant s telephone number, including a	rea code:	731-668-2444	
	Not Applicable		
Former name	e or former address, if changed since	ast report	
Check the appropriate box below if the Form 8-K filing the following provisions:	is intended to simultaneously satisfy	the filing obligation of the registrant under any of	
Written communications pursuant to Rule 425 under 1 Soliciting material pursuant to Rule 14a-12 under to 1 Pre-commencement communications pursuant to R 1 Pre-commencement communications pursuant to R	he Exchange Act (17 CFR 240.14a-12 ule 14d-2(b) under the Exchange Act	2) (17 CFR 240.14d-2(b))	

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Top of the Form Item 2.02 Results of Op	p
On August 20, 2006 Kir	

Item 2.02 Results of Operations and Financial Condition.

On August 29, 2006, Kirkland's, Inc. issued a press release announcing sales and earnings results for the second fiscal quarter 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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Top of the Form

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 30, 2006 By: /s/ W. Michael Madden

Name: W. Michael Madden

Title: Vice President and Chief Financial Officer

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Top of the Form

Exhibit Index

Exhibit No.	Description
99.1	Press release issued August 29, 2006, of Kirkland's, Inc.