

KIRKLAND'S, INC
Form 8-K
April 14, 2008

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):

April 9, 2008

Kirkland's, Inc.

(Exact name of registrant as specified in its charter)

Tennessee

(State or other jurisdiction
of incorporation)

000-49885

(Commission
File Number)

621287151

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

431 Smith Lane, Jackson, Tennessee

(Address of principal executive offices)

38301

(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 7.01 Regulation FD Disclosure.

On April 9, 2008, Kirkland's, Inc. (the "Company") received from The Nasdaq Stock Market ("Nasdaq") written notification (the "Notice"), stating that the Company has regained compliance with the \$1.00 per share minimum bid price requirement for continued listing on The Nasdaq Global Market set forth in Nasdaq Marketplace Rule 4450(a)(5) (the "Minimum Bid Price Rule"). In the letter, Nasdaq advised the Company that this matter is now closed.

The Company had until August 6, 2008, to regain compliance with the Minimum Bid Price Rule. The bid price for the Company's common stock has closed at or above \$1.00 per share since March 25, 2008.

Additional information relating to this matter is contained in a press release, dated April 9, 2008, a copy of which is filed as Exhibit 99.1 to this Form 8-K.

Item 9.01 Financial Statements and Exhibits.

(d) Exhibits. The following is filed as an exhibit to this current report:

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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.

April 14, 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 April 9, 2008, announcing receipt of Nasdaq compliance letter