

KIRKLAND'S, INC  
Form 8-K  
April 14, 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):

April 9, 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))

**Top of the Form**

**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:

**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.

*April 14, 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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**Top of the Form**

Exhibit Index

<b><u>Exhibit No.</u></b>	<b><u>Description</u></b>
99.1	Press Release, dated April 9, 2008, announcing receipt of Nasdaq compliance letter