

Edgar Filing: LINENS N THINGS INC - Form 8-K

LINENS N THINGS INC  
Form 8-K  
September 22, 2005

SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

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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) September 22, 2005  
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LINENS 'N THINGS, INC.

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(Exact Name of Registrant as Specified in Charter)

Delaware	1-12381	22-3463939
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(State or Other Jurisdiction of Incorporation)	(Commission File Number)	(I.R.S. Employer Identification No.)
6 Brighton Road, Clifton, New Jersey		07015
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(Address of Principal Executive Offices)		(Zip Code)

Registrant's telephone number, including area code (973) 778-1300  
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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 (see General Instructions A.2. below):

- 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

Attached and being furnished hereby as Exhibit 99.1 is a copy of a press release of Linens 'n Things, Inc. (the "Company") dated September 22, 2005, concerning the Company's outlook, including currently estimated sales and earnings for the third quarter of 2005. Such estimated sales and earnings constitute "forward looking" information within the meaning of The Private Securities Litigation Reform Act of 1995.

Item 8.01 Other Events

On September 22, 2005, the Company also announced that its Board of Directors is exploring strategic alternatives to enhance shareholder value including a possible sale of the Company. The Company said there can be no assurance that any transaction will occur or, if one is undertaken, its terms or timing. The Company has retained Credit Suisse First Boston LLC as its financial advisor to assist in the process. The Company stated that it does not expect to update its progress or disclose developments with respect to the exploration of strategic alternatives unless the Board of Directors has approved a definitive transaction.

A copy of the Company's press release is attached to this Current Report as Exhibit 99.1.

SECTION 9 - FINANCIAL STATEMENTS AND EXHIBITS

Item 9.01 Financial Statements and Exhibits

(c) Exhibits

99.1 Press Release of Linens 'n Things, Inc., dated September 22, 2005

SIGNATURE

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.

LINENS 'N THINGS, INC.

Dated: September 22, 2005

By: /s/ William T. Giles

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Name: William T. Giles  
Title: Executive Vice President,  
Chief Financial Officer

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EXHIBIT INDEX

Exhibit No. -----	Description -----
99.1	Press Release of Linens 'n Things, Inc., dated September 22, 2005