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LINENS N THINGS INC Form 8-K July 20, 2005

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) July 20, 2005 LINENS 'N THINGS, INC. ______ (Exact Name of Registrant as Specified in Charter) 1-12381 (State or Other Jurisdiction (Commission (I.R.S. Employer File Number) Identification No.) of Incorporation) 6 Brighton Road, Clifton, New Jersey (Address of Principal Executive Offices) (Zip Code) Registrant's telephone number, including area code (973) 778-1300 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))

SECTION 2 - FINANCIAL INFORMATION

Exchange Act (17 CFR 240.13e-4(c))

Item 2.02 Results of Operations and Financial Condition

Attached and being furnished hereby as Exhibit 99.1 is a copy of a press release of Linens 'n Things, Inc. (the "Company") dated July 20, 2005, reporting the

 $|_|$ Pre-commencement communications pursuant to Rule 13e-4(c) under the

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Company's sales and earnings results for the second quarter ended July 2, 2005.

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 July 20, 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: July 20, 2005 By:/s/ William T. Giles

Name: William T. Giles

Title: Executive Vice President, Chief Financial Officer

EXHIBIT INDEX

Exhibit No.	Description						
99.1	Press Re	lease of	Linens 'n	Things,	Inc.,	dated July 20	,