



DIVISION OF
CORPORATION FINANCE
MAIL STOP 3561

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-3561

May 1, 2007

Mr. W. Michael Madden
Vice President of Finance and Chief Financial Officer
Kirkland's, Inc.
805 North Parkway
Jackson, Tennessee 38302

Re: Kirkland's, Inc.
Form 10-K for Fiscal Year Ended January 28, 2006
Filed April 12, 2006
Forms 10-Q for Fiscal Quarters Ended April 29, 2006, July 29, 2006
and October 28, 2006
Filed June 6, 2006, September 7, 2006 and December 7, 2006
Form 8-K Filed March 20, 2007
Response Letters Dated March 5, 2007 and April 4, 2007
File No. 0-49885

Dear Mr. Madden:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

William Choi
Branch Chief