



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3561

February 14, 2018

Nicole A. Strain  
Interim Chief Financial Officer  
Kirkland's, Inc.  
5310 Maryland Way  
Brentwood, Tennessee 37027

**Re: Kirkland's, Inc.**  
**Form 10-K for the Fiscal Year Ended January 28, 2017**  
**Filed March 31, 2017**  
**File No. 0-49885**

Dear Ms. Strain:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Jennifer Thompson

Jennifer Thompson  
Accounting Branch Chief  
Office of Consumer Products