Linens Holding Co. Form 8-K November 13, 2007

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): November 13, 2007

LINENS HOLDING CO. LINENS N THINGS, INC. LINENS N THINGS CENTER, INC.

(Exact names of registrants as specified in their charters)

Delaware
Delaware
California
(States or other jurisdictions of incorporation)

333-135646-12 001-12381 333-135646-11 (Commission File Numbers) 20-4192917 22-3463939 59-2740308 (IRS Employer Identification Nos.)

(Address of principal executive offices) (Zip Code)

(973) 778-1300

(Registrants telephone number, including area code)

o Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)	
o Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)	
o Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))	
o Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))	

<u>Item 2.02</u> <u>Results of Operations and Financial Condition.</u>

On November 13, 2007, Linens Holding Co. (Linens) announced its consolidated financial results for the fiscal third quarter ended September 29, 2007. The consolidated financial results are with respect to Linens and its consolidated subsidiaries, including Linens n Things, Inc. and Linens n Things Center, Inc. A copy of the press release issued in connection with the announcement is attached as Exhibit 99.1 and is incorporated herein by reference.

The information contained in this report and the exhibits hereto shall not be deemed filed for purposes of Section 18 of the Securities Exchange Act of 1934, as amended (the Exchange Act), or otherwise subject to the liabilities of Section 18, nor shall such information be deemed incorporated by reference in any filing under the Securities Act of 1933, as amended, or the Exchange Act, except as shall be expressly set forth by specific reference in such a filing.

Item 9.01 Financial Statements and Exhibits.

- (d) Exhibits.
- 99.1 Press Release of Linens Holding Co. dated November 13, 2007.

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SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrants have duly caused this report to be signed on their behalf by the undersigned hereunto duly authorized.

Dated: November 13, 2007

LINENS HOLDING CO.
LINENS N THINGS, INC.
LINENS N THINGS CENTER, INC.
(Registrants)

By: /s/ FRANCIS M. ROWAN

Francis M. Rowan

Senior Vice President and Chief Financial Officer

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EXHIBIT INDEX

Exhibit No. Description

99.1 Press Release of Linens Holding Co. dated November 13, 2007.

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