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LINENS N THINGS INC  
Form 8-K  
July 13, 2004

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 13, 2004  
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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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INFORMATION TO BE INCLUDED IN THE REPORT

Item 12. 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 13, 2004, reporting Company's estimated sales and earnings results for the second quarter of 2004. Such estimated earnings results constitute "forward looking" information within the meaning of The Private Securities Litigation Reform Act of 1995.

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The press release regarding the Company's 2004 estimated second quarter sales and earnings results and expected future results include and, where indicated, exclude the expected impact of EITF 02-16. The expected impact of EITF 02-16 is further detailed in, and reconciled to generally accepted accounting principles (GAAP) as part of the press release. In the Company's view, in discussing its historical and expected future results and financial condition, in order to better measure and to assist the analysis of the Company's period to period operating performance it is important for management and investors to be provided operating performance measures which identify the impact of the EITF 02-16 accounting change on operating results and financial condition. In addition, management feels that is important for investors to understand the manner in which management evaluates the Company's period to period operating performance, thus the inclusion of these non-GAAP measures is intended to provide an additional metric for reviewing performance that management internally uses to evaluate performance on a comparative period-to-period basis in terms of absolute performance and trend performance. Such information is supplemental to information presented in accordance with GAAP, is not intended to represent a presentation in accordance with GAAP, and should not be considered as a substitute for, or superior to, measures of financial performance prepared and presented in accordance with GAAP.

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 13, 2004

By: /s/ William T. Giles

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

EXHIBIT INDEX

Exhibit No. -----	Description -----
99.1	Press Release of Linens 'n Things, Inc., dated July 13, 2004.