

Mail Stop 3561

May 26, 2010

Robert E. Alderson  
President and Chief Executive Officer  
Kirkland's, Inc.  
2501 McGavock Pike  
Suite 1000  
Nashville, TN 37214

**Re: Kirkland's, Inc.**  
**Form 10-K for the Fiscal Year Ended January 31, 2009**  
**Filed April 20, 2009**  
**File No. 000-49885**

Dear Mr. Alderson:

We have completed our review of the above-referenced filing and have no further comments at this time.

Sincerely,

H. Christopher Owings  
Assistant Director