

Edgar Filing: LINENS N THINGS INC - Form 8-K

LINENS N THINGS INC  
Form 8-K  
April 20, 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) April 20, 2004

LINENS 'N THINGS, INC.

(Exact Name of Registrant as Specified in Charter)

Delaware	1-12381	22-3463939
(State or Other Jurisdiction of Incorporation)	(Commission File Number)	(I.R.S. Employer Identification No.)

6 Brighton Road, Clifton, New Jersey	07015
(Address of Principal Executive Offices)	(Zip Code)

Registrant's telephone number, including area code (973) 778-1300

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 April 20, 2004, reporting Company's sales and earnings results for the first quarter of 2004.

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The discussion of the Company's 2004 first quarter results and its commentary regarding 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. 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. In discussing its historical and expected future results and financial condition, the Company believes it is meaningful for investors to be made aware of and to be assisted in a better understanding of, on a period-to-period comparative basis, the impact of EITF 02-16 on operating results and financial condition. In addition, management internally uses these non-GAAP financial performance measures to evaluate performance on a comparative period-to-period basis in terms of absolute performance and trend performance.

### 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: April 20, 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 April 20, 2004.