

2520043385286

Alternative Reporting And Disclosure Statement
For Nonqualified Deferred Compensation Plans

To: Top Hat Plan Exemption
Employee Benefits Security Administration
Room N 1513
U.S. Department of Labor
200 Constitution Ave. N.W.
Washington, DC 20210

In compliance with the requirements of the alternative method of reporting and disclosure under Part I of Title I of the Employee Retirement Income Security Act of 1974 for un-funded or insured pension plans for a select group of management or highly compensated employees, specified in Department of Labor Regulations, 29 CFR Sec. 2520.104-23, the following information is provided by the undersigned administrator:

1. The name of the Employer is: Kirkland's Inc.
2. The mailing address of the Employer is: 805 North Parkway
Jackson, TN 38305
3. The Employer Identification Number is: 62-1287151
4. The above named Employer maintains a Plan (or Plans) primarily for the purpose of providing deferred compensation benefits for a select group of management or highly compensated employees.
5. Number of Plans and Eligible Employees in each Plan:

One Plan covering 29 Eligible Employees.
6. The Employer will provide a copy of the agreement(s) to the office of Pension and Welfare Benefit Program upon request.

Kirkland's, Inc.
A Tennessee Corporation

By: Sowell Pugh, VP
Authorized Person

Dated: 2/4/05

