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KIRKLANDS INC
Form SC 13G/A
February 14, 2005

OMB APPROVAL

OMB Number: 3235-0145
Expires: December 31, 2005
Estimated average burden
hours per response 11

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

SCHEDULE 13G

Under the Securities Exchange Act of 1934
(Amendment No. 1)

Kirkland's Inc.
(Name of Issuer)

Common Shares
(Title of Class of Securities)

497498105
(CUSIP Number)

December 31, 2004
(Date of Event Which Requires Filing of this Statement)

Check the appropriate box to designate the rule pursuant to which this
Schedule is filed:

Rule 13d-1(b)
 Rule 13d-1(c)
 Rule 13d-1(d)

* The remainder of this cover page shall be filled out for a reporting
person's initial filing on this form with respect to the subject class of
securities, and for any subsequent amendment containing information which
would alter disclosures provided in a prior cover page.

The information required on the remainder of this cover page shall not be
deemed to be "filed" for the purpose of Section 18 of the Securities
Exchange Act of 1934 ("Act") or otherwise subject to the liabilities of
that section of the Act but shall be subject to all other provisions of the
Act (however, see the Notes).

Potential persons who are to respond to the collection of information
contained in this form are not required to respond unless the form displays
a currently valid OMB control number.

SEC 1745 (02-02)

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1 NAME OF REPORTING PERSONS
IRS IDENTIFICATION NOS. OF ABOVE PERSONS (ENTITIES ONLY)

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RS Investment Management Co. LLC

2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP (See Instructions)
(a) / /
(b) / /

3 SEC USE ONLY

4 CITIZENSHIP OR PLACE OF ORGANIZATION

Delaware

NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH	5	SOLE VOTING POWER	-0-
		6	SHARED VOTING POWER
			-0-
		7	SOLE DISPOSITIVE POWER
			-0-
		8	SHARED DISPOSITIVE POWER
			-0-

9 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON
-0-

10 CHECK IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES (See Instructions)

11 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW 9
0.0%

12 TYPE OF REPORTING PERSON (See Instructions)
OO, HC

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1 NAME OF REPORTING PERSONS
IRS IDENTIFICATION NOS. OF ABOVE PERSONS (ENTITIES ONLY)

RS Investment Management, L.P.

2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP (See Instructions)
(a) / /
(b) / /

3 SEC USE ONLY

4 CITIZENSHIP OR PLACE OF ORGANIZATION

California

NUMBER OF SHARES	5	SOLE VOTING POWER	-0-
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BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH

	6	SHARED VOTING POWER
		-0-
	7	SOLE DISPOSITIVE POWER
		-0-
	8	SHARED DISPOSITIVE POWER
		-0-

9 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON
-0-

10 CHECK IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES (See Instructions)

11 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW 9
0.0%

12 TYPE OF REPORTING PERSON (See Instructions)
PN, IA

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1 NAME OF REPORTING PERSONS
IRS IDENTIFICATION NOS. OF ABOVE PERSONS (ENTITIES ONLY)

G. Randall Hecht

2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP (See Instructions)

(a) / /
(b) / /

3 SEC USE ONLY

4 CITIZENSHIP OR PLACE OF ORGANIZATION

USA

	5	SOLE VOTING POWER
		-0-
BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH	6	SHARED VOTING POWER
		-0-
	7	SOLE DISPOSITIVE POWER
		-0-
	8	SHARED DISPOSITIVE POWER
		-0-

9 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON
-0-

10 CHECK IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES (See Instructions)

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11 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW 9
0.0%

12 TYPE OF REPORTING PERSON (See Instructions)
HC, IN

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ITEM 1.

(a) The name of the issuer is Kirkland's, Inc. (the "Issuer").

(b) The principal executive office of the Issuer is located at:
805 North Parkway, Jackson, TN 38305.

ITEM 2.

(a-c) See Annex I for information on the persons filing this
statement (collectively, the "Filers")

(d) This statement relates to shares of common stock of the Issuer
(the "Stock").

(e) The CUSIP number of the Stock is 497498105.

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ITEM 3. If this statement is filed pursuant to rule 240.13d-1(b) or
240.13d-2(b) or (c), check whether the person filing is a:

(a) Broker or dealer registered under section 15 of the Act (15
U.S.C. 78o).

(b) Bank as defined in section 3(a)(6) of the Act (15 U.S.C.
78c).

(c) Insurance company as defined in section 3(a)(19) of the Act
(15 U.S.C. 78c).

(d) Investment company registered under section 8 of the
Investment Company Act of 1940 (15 U.S.C. 80a-8).

(e) An investment adviser in accordance with 240.13d-
1(b)(1)(ii)(E). *RS Investment Management, L.P. is a registered
investment adviser.

(f) An employee benefit plan or endowment fund in accordance
with 240.13d-1(b)(1)(ii)(F).

(g) A parent holding company or control person in accordance
with 240.13d-1(b)(1)(ii)(G).

*RS Investment Management Co. LLC is the general partner
of RS Investment Management, L.P. G. Randall
Hecht is a control person of RS Investment Management
Co. LLC and RS Investment Management, L.P.

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(h) ___ A savings association as defined in section 3(b) of the Federal Deposit Insurance Act (12 U.S.C. 1813).

(i) ___ A church plan that is excluded from the definition of an investment company under section 3(c)(14) of the Investment Company Act of 1940 (15 U.S.C. 80a-3).

(j) ___ Group, in accordance with section 240.13d-1(b)(1)(ii)(J)

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ITEM 4. OWNERSHIP

See Items 5-9 and 11 on the cover page for each Filer.

ITEM 5. OWNERSHIP OF FIVE PERCENT OR LESS OF A CLASS

If this statement is being filed to report the fact that as of the date hereof the reporting person has ceased to be the beneficial owner of more than five percent of the class of securities, check the following /_X_/.

ITEM 6. OWNERSHIP OF MORE THAN FIVE PERCENT ON BEHALF OF ANOTHER PERSON

RS Investment Management Co. LLC is the parent company of registered investment advisers whose clients have the right to receive or the power to direct the receipt of dividends from, or the proceeds from the sale of, the Stock. No individual client's holdings of the Stock are more than five percent of the outstanding Stock.

RS Investment Management, L.P. is a registered investment adviser and the managing member of registered investment advisers. RS Investment Management Co. LLC is the General Partner of RS Investment Management, L.P. G. Randall Hecht is a control person of RS Investment Management Co. LLC and RS Investment Management, L.P.

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ITEM 7. IDENTIFICATION AND CLASSIFICATION OF THE SUBSIDIARY WHICH ACQUIRED THE SECURITY BEING REPORTED ON BY THE PARENT HOLDING COMPANY

Not applicable.

ITEM 8. IDENTIFICATION AND CLASSIFICATION OF MEMBERS OF THE GROUP

Not applicable.

ITEM 9. NOTICE OF DISSOLUTION OF GROUP

Not applicable.

ITEM 10. CERTIFICATION

By signing below I certify that, to the best of my knowledge and belief, the securities referred to above were acquired and are held in the ordinary course of business and were not acquired and are not held for the purpose

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of or with the effect of changing or influencing the control of the issuer of the securities and were not acquired and are not held in connection with or as a participant in any transaction having that purpose or effect.

SIGNATURE

After reasonable inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and correct.

Dated: February 14, 2005

RS INVESTMENT MANAGEMENT CO. LLC

By: _____
Terry R. Otton
Chief Operating Officer

RS INVESTMENT MANAGEMENT, L.P.

By: _____
Terry R. Otton
Chief Operating Officer

GEORGE R. HECHT

George R. Hecht

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EXHIBIT A

JOINT FILING AGREEMENT

The undersigned hereby agree that they are filing this statement jointly pursuant to Rule 13d-1(f)(1). Each of them is responsible for the timely filing of the Schedule 13G and any amendments thereto, and for the completeness and accuracy of the information concerning such person contained therein; but none of them is responsible for the completeness or accuracy of the information concerning the other persons making the filing, unless such person knows or has reason to believe that such information is accurate.

Dated: February 14, 2005

RS INVESTMENT MANAGEMENT CO. LLC

By: _____
Terry R. Otton
Chief Operating Officer

RS INVESTMENT MANAGEMENT, L.P.

By: _____
Terry R. Otton
Chief Operating Officer

GEORGE R. HECHT

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George R. Hecht

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Annex I

The filers are:

- I. (a) RS Investment Management Co. LLC, is a Delaware Limited Liability Company.
(b) holding company

- II. (a) RS Investment Management, L.P. is a California Limited Partnership.
(b) registered investment adviser

- III. (a) G. Randall Hecht is a control person of RS Investment Management Co. LLC and RS Investment Management, L.P.
(b) individual