

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

LINENS N THINGS INC
Form S-8
June 14, 2001

As filed with the Securities and Exchange Commission on June 14, 2001
Registration No. 333-_____

SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

FORM S-8

REGISTRATION STATEMENT UNDER THE SECURITIES ACT OF 1933

LINENS 'N THINGS, INC.
(Exact Name of Registrant as Specified in Its Charter)

DELAWARE -----	22-3463939 -----
(State or Other Jurisdiction of Incorporation or Organization)	(I.R.S. Employer Identification No.)

6 BRIGHTON ROAD
CLIFTON, NEW JERSEY 07015

(Address of Principal Executive Offices)

LINENS 'N THINGS, INC. 2000 STOCK AWARD AND INCENTIVE PLAN
(Full Title of the Plan)

BRIAN D. SILVA
SENIOR VICE PRESIDENT, HUMAN RESOURCES AND CORPORATE SECRETARY
LINENS 'N THINGS, INC.
6 BRIGHTON ROAD
CLIFTON, NEW JERSEY 07015
(973) 778-1300
(Name, Address and Telephone Number of Agent For Service)

With a copy to:
WARREN J. CASEY, ESQ.
PITNEY, HARDIN, KIPP & SZUCH LLP
P.O. BOX 1945
MORRISTOWN, NEW JERSEY 07962-1945
(973) 966-6300

CALCULATION OF REGISTRATION FEE

=====	=====	=====	=====
Title Of Securities To Be Registered	Amount To Be Registered (1)	Proposed Maximum Offering Price Per Share (2)	Proposed Maximum Aggregate Offering Price (2)
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Common Stock, \$0.01 Par Value per share	700,000	\$26.145	\$18,301,500
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(1) Estimated solely for the purpose of calculating the registration fee based upon the Registrant's current estimate of shares of Common Stock which will be acquired, on the open market, by the trustee under the Linens 'n Things, Inc. Rabbi Trust for the purpose of satisfying the "cash" portion of certain performance awards made pursuant to paragraph 7 of the Linens 'n Things, Inc. 2000 Stock Award and Incentive Plan. Also includes, pursuant to Rule 416(b) under the Securities Act of 1933, as amended (the "Securities Act"), additional shares of Common Stock that may be issuable pursuant to anti-dilution provisions of the Plan.

(2) Estimated solely for the purpose of calculating the registration fee. Such estimate has been computed in accordance with Rule 457(c) and Rule 457(h) under the Securities Act based on the average high and low prices of the Registrant's Common Stock as reported on the New York Stock Exchange on June 13, 2001.

PART II INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

ITEM 3. Incorporation of Documents by Reference.

This Form S-8 is filed with the Securities and Exchange Commission ("Commission") pursuant to General Instruction E to Form S-8. The contents of the Registration Statement on Form S-8 (File No. 333-42874) filed with the Commission on August 2, 2000 is incorporated herein by reference.

The additional shares being registered pursuant to this Form S-8 constitute shares of Linens 'n Things, Inc. ("LNT") common stock which will be acquired on the open market by the trustee of the Linens 'n Things, Inc. Rabbi Trust (the "LNT Rabbi Trust"), using the "cash" portion of certain incentive performance awards made and to be made pursuant to Paragraph 7 of the Linens 'n Things, Inc. 2000 Stock Award and Incentive Plan (the "Plan"). Such shares when so acquired on the open market by the trustee of the LNT Rabbi Trust will be held in trust subject to vesting and distributions as determined by the Compensation Committee in connection with such incentive performance awards.

No original issuance shares are to be used herewith. Only shares acquired in open market purchases by the independent trustee will be funded in to the LNT Rabbi Trust as referred to above.

The following documents filed by LNT with the Commission are incorporated by reference in this Registration Statement:

1. The Registrant's Annual Report on Form 10-K for the year ended December 30, 2000 filed on March 29, 2001.
2. The Registrant's Quarterly Report on Form 10-Q for the quarter ended March 31, 2001, filed on May 14, 2001.
3. The Description of the Registrant's Common Stock contained in the Registration Statement on Form S-1 (No. 333-27239).

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ITEM 8. Exhibits.

15 Acknowledgement of KPMG LLP regarding use of interim financial information.

23(a) Consent of KPMG LLP.

24 Power of Attorney (included on signature page hereto).

SIGNATURES

Pursuant to the requirements of the Securities Act, the Registrant certifies that it has reasonable grounds to believe that it meets all the requirements for filing on Form S-8 and has duly caused this Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Clifton, State of New Jersey, on this thirteenth day of June, 2001.

Linens 'n Things, Inc.
(Registrant)

BRIAN D. SILVA
By: _____
Brian D. Silva
Senior Vice President, Human
Resources and Corporate Secretary

KNOW ALL MEN BY THESE PRESENTS that each of the undersigned officers and directors of the Registrant hereby severally constitutes and appoints Norman Axelrod, William T. Giles and Brian D. Silva, and each of them, their true and lawful attorney-in-fact for the undersigned, in any and all capacities, with full power of substitution, to sign any and all amendments to this Registration Statement (including post-effective amendments), and to file the same with exhibits thereto and other documents in connection therewith, with the Securities and Exchange Commission, granting unto said attorney-in-fact full power and authority to do and perform each and every act and thing requisite and necessary to be done in and about the premises, as fully to all intents and purposes as he might or could in person, hereby ratifying and confirming all that said attorney-in-fact may lawfully do or cause to be done by virtue hereof.

Pursuant to the requirements of the Securities Act, this Registration Statement has been signed by the following persons in the capacities and on the dates indicated.

Signature -----	Title -----	Date -----
NORMAL AXELROD _____		June 13, 2001

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Norman Axelrod	Chairman, Chief Executive Officer and President (Principal Executive Officer)	
PHILIP E. BEEKMAN		June 13, 2001
Philip E. Beekman	Director	
HAROLD F. COMPTON		June 13, 2001
Harold F. Compton	Director	
STANLEY P. GOLDSTEIN		June 13, 2001
Stanley P. Goldstein	Director	
MORTON E. HANDEL		June 13, 2001
Morton E. Handel	Director	
WILLIAM T. GILES		June 13, 2001
William T. Giles	Chief Financial Officer (Principal Financial Officer and Principal Accounting Officer)	

INDEX TO EXHIBITS

Exhibit No. -----	Description -----
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