

FOR IMMEDIATE RELEASE

Contact: Rich Tauberman / Susan Kenney
MWW Group
201-964-2408 / 201-964-2392
rtauberman@mww.com / skenny@mww.com

Linens ‘n Things Reaffirms Commitment to Honor Company Gift Cards in All Stores

Clifton, NJ – May 5, 2008 – Linens Holding Co. (“LNT” or the “Company”), a leading home furnishings specialty retailer operating as “Linens ‘n Things,” today reaffirmed its commitment to honor the Company’s gift cards in all of its stores. Following the Company’s recent Chapter 11 filing, the Court has approved that customers will continue to be able to redeem gift cards in LNT stores. The Company’s rebate and wedding registry programs will also continue to be available.

“LNT gift cards are a popular item for our guests and an important part of our business,” said David Coder, President and Chief Operating Officer. “We are pleased that our current restructuring will not interrupt our gift card program and our guests will be able to redeem gift cards as usual. There will also be no change to our rebate policy or to our valued wedding registry business.”

Linens ‘n Things, with 2007 sales of approximately \$2.8 billion, is one of the leading, national large format retailers of home textiles, housewares and home accessories. As of December 29, 2007, Linens ‘n Things operated 589 stores in 47 states and seven provinces across the United States and Canada. More information about Linens ‘n Things can be found online at www.lnt.com.

Forward-Looking Statements

This press release may contain forward-looking statements within the meaning of the Private Securities Litigation Reform Act of 1995 with respect to our financial condition, results of operations and business that is not historical information. As a general matter, forward-looking statements are those focused upon future or anticipated events or trends and expectations and beliefs relating to matters that are not historical in nature. The words “believe,” “expect,” “plan,” “intend,” “estimate” or “anticipate” and similar expressions, as well as future or conditional verbs such as “will,” “should,” “would” and “could,” often identify forward-looking statements. The Company believes there is a reasonable basis for our expectations and beliefs, but they are inherently uncertain, and we may not realize our expectations and our beliefs may not prove correct. We undertake no obligation to publicly update or revise any forward-looking statement, whether as a result of new information, future events or otherwise. The Company’s actual results and future financial condition may differ materially from those described or implied by any such forward-looking statements as a result of many factors that may be outside the Company’s control. Such factors include, without limitation: general economic conditions; changes in the retailing environment and consumer spending habits; inclement weather and natural disasters; competition from existing and potential competitors;

the amount of merchandise markdowns; loss or retirement of key members of management; increases in the costs of borrowings and unavailability of additional debt or equity capital; impact of our substantial indebtedness on our operating income and our ability to grow; the cost of labor; labor disputes; increased healthcare benefit costs; and other costs and expenses. This list of factors is not intended to be exhaustive.