

SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

SCHEDULE 13G
(RULE 13D-102)

INFORMATION STATEMENT PURSUANT TO RULE 13D-1
UNDER THE SECURITIES EXCHANGE ACT OF 1934

Linens 'N Things, Inc.

(Name of Issuer)

Common Stock

(Title of Class of Securities)

535679104

(CUSIP Number)

December 31, 2005

(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)

- 1) Names of Reporting Persons
 IRS Identification No. Of Above Persons

The PNC Financial Services Group, Inc.
 25-1435979

- 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

Pennsylvania

- 5) Sole Voting Power

2,606,100

Number of
 Shares
 Beneficially
 Owned By
 Each
 Reporting
 Person
 With

- 6) Shared Voting Power

-0-

- 7) Sole Dispositive Power

2,854,200

- 8) Shared Dispositive Power

-0-

- 9) Aggregate Amount Beneficially Owned by Each Reporting Person

2,854,300

- 10) Check if the Aggregate Amount in Row (9) Excludes Certain Shares See Instructions

- 11) Percent of Class Represented by Amount in Row (9)

6.28

- 12) Type of Reporting Person (See Instructions)

HC

- 1) Names of Reporting Persons
IRS Identification No. Of Above Persons

PNC Bancorp, Inc.
51-0326854

- 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

- 5) Sole Voting Power

2,606,100

Number of
Shares
Beneficially
Owned By
Each
Reporting
Person
With

- 6) Shared Voting Power

-0-

- 7) Sole Dispositive Power

2,854,200

- 8) Shared Dispositive Power

-0-

- 9) Aggregate Amount Beneficially Owned by Each Reporting Person

2,854,300

- 10) Check if the Aggregate Amount in Row (9) Excludes Certain Shares See Instructions

- 11) Percent of Class Represented by Amount in Row (9)

6.28

- 12) Type of Reporting Person (See Instructions)

HC

- 1) Names of Reporting Persons
IRS Identification No. Of Above Persons

BlackRock Advisors, Inc.
23-2784752

- 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

- 5) Sole Voting Power

2,606,100

Number of
Shares
Beneficially
Owned By
Each
Reporting
Person
With

- 6) Shared Voting Power

-0-

- 7) Sole Dispositive Power

2,854,200

- 8) Shared Dispositive Power

-0-

- 9) Aggregate Amount Beneficially Owned by Each Reporting Person

2,854,300

- 10) Check if the Aggregate Amount in Row (9) Excludes Certain Shares See Instructions

- 11) Percent of Class Represented by Amount in Row (9)

6.28

- 12) Type of Reporting Person (See Instructions)

IA

1) Names of Reporting Persons
IRS Identification No. Of Above Persons

BlackRock Capital Management, Inc.
51-0395386

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

5) Sole Voting Power

370,100

Number of
Shares
Beneficially
Owned By
Each
Reporting
Person
With

6) Shared Voting Power

-0-

7) Sole Dispositive Power

370,100

8) Shared Dispositive Power

-0-

9) Aggregate Amount Beneficially Owned by Each Reporting Person

370,100

10) Check if the Aggregate Amount in Row (9) Excludes Certain Shares See Instructions

11) Percent of Class Represented by Amount in Row (9)

0.82

12) Type of Reporting Person (See Instructions)

IA

- 1) Names of Reporting Persons
 IRS Identification No. Of Above Persons

BlackRock Financial Management, Inc
 13-3806691

- 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

- 5) Sole Voting Power

223,200

Number of
 Shares
 Beneficially
 Owned By
 Each
 Reporting
 Person
 With

- 6) Shared Voting Power

-0-

- 7) Sole Dispositive Power

223,200

- 8) Shared Dispositive Power

-0-

- 9) Aggregate Amount Beneficially Owned by Each Reporting Person

223,200

- 10) Check if the Aggregate Amount in Row (9) Excludes Certain Shares See Instructions

- 11) Percent of Class Represented by Amount in Row (9)

0.49

- 12) Type of Reporting Person (See Instructions)

IA

1) Names of Reporting Persons
IRS Identification No. Of Above Persons

State Street Research & Management Company
13-3142135

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

5) Sole Voting Power

71,800

Number of
Shares
Beneficially
Owned By
Each
Reporting
Person
With

6) Shared Voting Power

-0-

7) Sole Dispositive Power

71,800

8) Shared Dispositive Power

-0-

9) Aggregate Amount Beneficially Owned by Each Reporting Person

71,800

10) Check if the Aggregate Amount in Row (9) Excludes Certain Shares See Instructions

11) Percent of Class Represented by Amount in Row (9)

0.16

12) Type of Reporting Person (See Instructions)

IA

ITEM 1 (a) - NAME OF ISSUER:

Linens 'N Things, Inc.

ITEM 1 (b) - ADDRESS OF ISSUER'S PRINCIPAL EXECUTIVE OFFICES:

6 Brighton Road
Clifton, New Jersey 07015

ITEM 2 (a) - NAME OF PERSON FILING:

The PNC Financial Services Group, Inc.; PNC Bancorp, Inc.; BlackRock Advisors, Inc.; BlackRock Capital Management, Inc.; BlackRock Financial Management, Inc.; and State Street Research & Management Company

ITEM 2 (b) - ADDRESS OF PRINCIPAL BUSINESS OFFICE:

The PNC Financial Services Group, Inc. - One PNC Plaza, 249 Fifth Avenue, Pittsburgh, PA 15222- 2707
PNC Bancorp, Inc. - 300 Delaware Avenue, Suite 304, Wilmington, DE 19801
BlackRock Advisors, Inc. - 100 Bellevue Parkway, Wilmington, DE 19809
BlackRock Capital Management, Inc. - 100 Bellevue Parkway, Wilmington, DE 19809
BlackRock Financial Management, Inc. - 100 Bellevue Parkway, Wilmington, DE 19809
State Street Research & Management Company - One Financial Center, Boston, MA 02111

ITEM 2 (c) - CITIZENSHIP:

The PNC Financial Services Group, Inc. - Pennsylvania
PNC Bancorp, Inc. - Delaware
BlackRock Advisors, Inc. - Delaware
Black Rock Capital Management, Inc. - Delaware
BlackRock Financial Management, Inc. - Delaware
State Street Research & Management Company - Delaware

ITEM 2 (d) - TITLE OF CLASS OF SECURITIES:

Common

ITEM 2 (e) - CUSIP NUMBER:

535679104

ITEM 3 - IF THIS STATEMENT IS FILED PURSUANT TO RULE 13d-1(b), OR 13d-2(b), CHECK WHETHER THE PERSON FILING IS A:

- (a) Broker or dealer registered under Section 15 of the Exchange Act;
- (b) Bank as defined in Section 3(a)(6) of the Exchange Act;
- (c) Insurance Company as defined in Section 3(a)(19) of the Exchange Act;
- (d) Investment Company registered under Section 8 of the Investment Company Act;
- (e) An Investment Adviser in accordance with Rule 13d-1(b)(1)(ii)(E);
- (f) An Employee Benefit Plan or Endowment Fund in accordance with Rule 13d-1(b)(1)(ii)(F);
- (g) A Parent Holding Company or Control Person in accordance with Rule 13d-1(b)(1)(ii)(G);
- (h) A Savings Association as defined in Section 3(b) of the Federal Deposit Insurance Act;
- (i) A Church Plan that is excluded from the definition of an Investment Company under Section 3(c)(14) of the Investment Company Act;
- (j) Group, in accordance with Rule 13d(b)(1)(ii)(J).

If this statement is filed pursuant to Rule 13d-1(c), check this box.

ITEM 4 - OWNERSHIP:

The following information is as of December 31, 2005:

(a) Amount Beneficially Owned:

2,854,200 shares

(b) Percent of Class:

6.28

(c) Number of shares to which such person has:

(i) sole power to vote or to direct the vote

2,606,100

(ii) shared power to vote or to direct the vote

-0-

(iii) sole power to dispose or to direct the disposition of

2,854,200

(iv) shared power to dispose or to direct the disposition of

-0-

ITEM 5 - OWNERSHIP OF FIVE PERCENT OR LESS OF A CLASS:

Not Applicable.

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

Not Applicable.

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

Included are the following subsidiaries of The PNC Financial Services Group, Inc. - HC:

PNC Bancorp, Inc. - HC (wholly owned subsidiary of The PNC Financial Services Group, Inc.)

BlackRock Advisors, Inc. - IA (indirect subsidiary of PNC Bancorp, Inc.)

BlackRock Capital Management, Inc. - IA (indirect subsidiary of BlackRock Advisors, Inc.)

BlackRock Financial Management, Inc. - IA (wholly owned subsidiary of BlackRock Advisors, Inc.)

State Street Research & Management Company - IA (indirect subsidiary of BlackRock Financial Management, Inc.)

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 held in the ordinary course of business and were not acquired and are not held for the purpose 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.

February 10, 2006

Date

By: /s/ Joan L. Gulley

Signature - The PNC Financial Services Group, Inc.

Joan L. Gulley, Vice President

Name & Title

February 10, 2006

Date

By: /s/ Robert S. Kapito

Signature - BlackRock Advisors, Inc.

Robert S. Kapito, Vice Chairman

Name & Title

February 10, 2006

Date

By: /s/ Robert S. Kapito

Signature - BlackRock Financial Management, Inc.

Robert S. Kapito, Vice Chairman

Name & Title

February 10, 2006

Date

By: /s/ Maria C. Schaffer

Signature - PNC Bancorp, Inc.

Maria C. Schaffer, Executive Vice President

Name & Title

February 10, 2006

Date

By: /s/ Robert S. Kapito

Signature - BlackRock Capital Management, Inc.

Robert S. Kapito, Vice Chairman

Name & Title

February 10, 2006

Date

By: /s/ Robert S. Kapito

Signature - State Street Research & Management Company

Robert S. Kapito, Vice Chairman

Name & Title

AGREEMENT

February 10, 2006

The undersigned hereby agree to file a joint statement on Schedule 13G under the Securities and Exchange Act of 1934, as amended (the "Act") in connection with their beneficial ownership of common stock issued by Linens 'N Things, Inc.

Each of the undersigned states that it is entitled to individually use Schedule 13G pursuant to Rule 13d-1(c) of the Act.

Each of the undersigned is responsible for the timely filing of the statement and any amendments thereto, and for the completeness and accuracy of the information concerning each of them contained therein but none is responsible for the completeness or accuracy of the information concerning the others.

This Agreement applies to any amendments to Schedule 13G.

THE PNC FINANCIAL SERVICES GROUP, INC.

BY: /s/ Joan L. Gulley

Joan L. Gulley, Vice President

PNC BANCORP, INC.

BY: /s/ Maria C. Schaffer

Maria C. Schaffer, Executive Vice President

BLACKROCK ADVISORS, INC.

BY: /s/ Robert S. Kapito

Robert S. Kapito, Vice Chairman

BLACKROCK CAPITAL MANAGEMENT, INC.

BY: /s/ Robert S. Kapito

Robert S. Kapito, Vice Chairman

BLACKROCK FINANCIAL MANAGEMENT, INC.

BY: /s/ Robert S. Kapito

Robert S. Kapito, Vice Chairman

STATE STREET RESEARCH & MANAGEMENT COMPANY

BY: /s/ Robert S. Kapito

Robert S. Kapito, Vice Chairman