

1676



OFFICE OF THE GENERAL COUNSEL
300 PHILLIPI ROAD
COLUMBUS, OHIO 43228-5311
PHONE: 614-278-6672
FAX: 614-278-7127

September 16, 2002

Via Facsimile (202/942-9651)
& Airborne Express

Jonathan G. Katz
Secretary
Securities and Exchange Commission
450 Fifth Street, NW
Washington, DC 20549

Re: Sworn Statements Pursuant to Section 21(a)(1) of the Securities
Exchange Act of 1934

Dear Mr. Katz:

Transmitted herewith are statements under oath of Michael J. Potter, Chairman,
Chief Executive Officer and President of Big Lots, Inc., and Jeffrey G. Naylor,
Senior Vice President and Chief Financial Officer of Big Lots, Inc.

Should you have any questions, please don't hesitate to call me at (614) 278-
6767. Your assistance to this matter is greatly appreciated.

Sincerely,

Charles W. Haubiel II
Vice President, General Counsel &
Corporate Secretary

Enclosures

RECEIVED
OFFICE OF THE SECRETARY

SEP 16 2002

1676

STATEMENT UNDER OATH OF PRINCIPAL EXECUTIVE OFFICER AND PRINCIPAL FINANCIAL OFFICER REGARDING FACTS AND CIRCUMSTANCES RELATING TO EXCHANGE ACT FILINGS

I, Jeffrey G. Naylor, state and attest that:

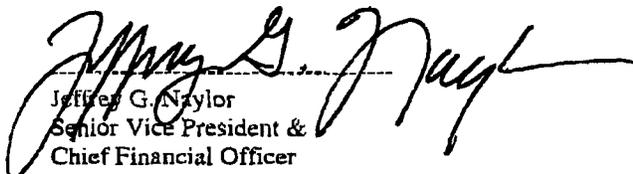
(1) To the best of my knowledge, based upon a review of the covered reports of Big Lots, Inc., and, except as corrected or supplemented in a subsequent covered report:

- no covered report contained an untrue statement of a material fact as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed); and
- no covered report omitted to state a material fact necessary to make the statements in the covered report, in light of the circumstances under which they were made, not misleading as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed).

(2) I have reviewed the contents of this statement with the Company's audit committee.

(3) In this statement under oath, each of the following, if filed on or before the date of this statement, is a "covered report":

- the Annual Report on Form 10-K for the period ended February 2, 2002 of Big Lots, Inc.;
- all reports on Form 10-Q, all reports on Form 8-K and all definitive proxy materials of Big Lots, Inc. filed with the Commission, subsequent to the filing of the Form 10-K identified above; and
- any amendments to any of the foregoing.


 Jeffrey G. Naylor
 Senior Vice President &
 Chief Financial Officer

September 16, 2002

Subscribed and sworn to before me this 16th day of September, 2002.


 Notary Public
 My Commission Expires: Lifetime
 Commission

CHARLES W. HAUBIEL II, Attorney At Law
 NOTARY PUBLIC, STATE OF OHIO
 My commission has no expiration date.
 Section 147.03 R.C.

RECEIVED
 OFFICE OF THE SECRETARY
 SEP 16 2002