

SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549

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POST-EFFECTIVE AMENDMENT NO. 3 TO  
FORM S-8  
REGISTRATION STATEMENT UNDER THE SECURITIES ACT OF 1933  
-----

BIG LOTS, INC.

-----  
(Exact name of Registrant as specified in its charter)

OHIO

06-1119097

-----  
(State or other jurisdiction of  
incorporation or organization)

-----  
(I.R.S. Employer  
Identification No.)

300 PHILLIPI ROAD, P.O. BOX 28513, COLUMBUS, OHIO 43228-0512

-----  
(Address of principal executive offices, including zip code)

BIG LOTS, INC. EXECUTIVE STOCK OPTION AND STOCK APPRECIATION  
RIGHTS PLAN (f/k/a CONSOLIDATED STORES CORPORATION EXECUTIVE  
STOCK OPTION AND STOCK APPRECIATION RIGHTS PLAN)

-----  
(Full title of the plan)

CHARLES W. HAUBIEL II, ESQ.  
300 PHILLIPI ROAD, P.O. BOX 28512  
COLUMBUS, OHIO 43228-0512

-----  
(Name and address of agent for service)

(614) 278-6800

-----  
(Telephone number, including area code, of agent for service)

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On May 15, 2001, Consolidated Stores Corporation, a Delaware corporation ("Consolidated (Delaware)"), was merged (the "Merger") with and into Big Lots, Inc., an Ohio corporation and a wholly-owned subsidiary of Consolidated (Delaware) ("Big Lots (Ohio)"). Big Lots (Ohio) was formed as an Ohio corporation as a vehicle to effect the change of the state of incorporation of Consolidated (Delaware) from Delaware to Ohio through the Merger. The Merger was approved by the stockholders of Consolidated (Delaware) at the Annual Meeting of Stockholders held on May 15, 2001.

Each share of common stock, par value \$0.01 per share (the "Consolidated (Delaware) Shares"), of Consolidated (Delaware) was converted into one common share, par value \$0.01 per share (the "Big Lots (Ohio) Common Shares"), of Big Lots (Ohio) automatically as a result of the Merger. By virtue of the Merger, Big Lots (Ohio) has succeeded to all the business, properties, assets and liabilities of Consolidated (Delaware), including the obligations of Consolidated (Delaware) under the Big Lots, Inc. Executive Stock Option and Stock Appreciation Rights Plan (f/k/a the Consolidated Stores Corporation Executive Stock Option and Stock Appreciation Rights Plan) (the "Executive Stock Option Plan"). Pursuant to Rule 12g-3(a) under the Securities Exchange Act of 1934, as amended (the "Exchange Act"), the Big Lots (Ohio) Common Shares are deemed to be registered under the Exchange Act.

Pursuant to Rule 414 promulgated under the Securities Act of 1933, as amended (the "1933 Act"), Big Lots (Ohio) hereby adopts the Registration Statement on Form S-8 (Registration No. 33-6086) of Consolidated (Delaware), as amended and supplemented by Post-Effective Amendment No. 1 and Post-Effective Amendment No. 2 to such Registration Statement, related to the registration under the 1933 Act of the Consolidated (Delaware) Shares to be offered under the Executive Stock Option Plan, as Big Lots (Ohio)'s own Registration Statement on Form S-8 for all purposes of the 1933 Act and the Exchange Act.

## PART II

### INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

#### ITEM 3. INCORPORATION OF DOCUMENTS BY REFERENCE.

The following documents and information heretofore filed with the Securities and Exchange Commission (the "Commission") are hereby incorporated by reference:

- (a) Consolidated (Delaware)'s Annual Report on Form 10-K for the fiscal year ended February 3, 2001, filed pursuant to Section 13(a) of the Exchange Act;
- (b) Big Lots (Ohio)'s Quarterly Report on Form 10-Q for the fiscal quarter ended May 5, 2001, filed pursuant to Section 13(a) of the Exchange Act;
- (c) All documents which may be filed by Big Lots (Ohio) with the Commission pursuant to Sections 13(a), 13(c), 14 and 15(d) of the Exchange Act subsequent to the date hereof and prior to the termination of

the offering contemplated by the Executive Stock Option Plan, from the date of filing of each such document;  
and

- (d) The description of the Big Lots (Ohio) Common Shares contained in Big Lots (Ohio)'s Quarterly Report on Form 10-Q for the fiscal quarter ended May 5, 2001.

Any statement contained herein or in a document, all or a portion of which is incorporated or deemed to be incorporated by reference herein, shall be deemed to be modified or superseded for purposes of this Registration Statement to the extent that a statement contained herein or in any other subsequently filed document which also is or is deemed to be incorporated by reference herein modifies or supersedes such statement. Any statement so modified or superseded shall not be deemed, except as so modified or superseded, to constitute a part of this Registration Statement.

ITEM 5. INTERESTS OF NAMED EXPERTS AND COUNSEL.

Not applicable.

ITEM 6. INDEMNIFICATION OF DIRECTORS AND OFFICERS.

Under Section 1701.13(E) of the Ohio Revised Code (the "OGCL"), directors, officers, employees and agents of Ohio corporations have an absolute right to indemnification for expenses (including attorneys' fees) actually and reasonably incurred by them to the extent they are successful in defense of any action, suit or proceeding, including derivative actions, brought against them, or in defense of any claim, issue or matter asserted in any such proceeding. A director, officer, employee or agent is entitled to such indemnification if such person's success is "on the merits or otherwise." Directors (but not officers, employees or agents) are entitled to mandatory payment of expenses by the corporation as they are incurred, in advance of the final disposition of the action, suit or proceeding, provided the director agrees to cooperate with the corporation concerning the matter and to repay the amount advanced if it is proved by clear and convincing evidence that the director's act or failure to act was done with deliberate intent to cause injury to the corporation or with reckless disregard for the corporation's best interests.

Section 1701.13(E) of the OGCL permits a corporation to indemnify directors, officers, employees or agents of the corporation in circumstances where indemnification is not mandated by the statute if certain statutory standards are satisfied. A corporation may grant indemnification in actions other than derivative actions if the indemnitee has acted in good faith and in a manner the indemnitee reasonably believed to be in, or not opposed to, the best interests of the corporation, and with respect to any criminal action or proceeding, had no reasonable cause to believe the indemnitee's conduct was unlawful. Such indemnification is permitted against expenses (including attorneys' fees) as well as judgments, fines and amounts paid in settlement actually and reasonably incurred by the indemnitee.

An Ohio corporation may also provide indemnification in derivative actions for attorneys' fees and expenses actually and reasonably incurred in connection with the defense or settlement of an action if the officer, director, employee or agent acted in good faith and in a manner such person reasonably believed to be in, or not opposed to, the best interests of the corporation. Ohio law does not expressly authorize indemnification against judgments, fines and amounts paid in settlement of such actions. The corporation may not indemnify a director, officer, employee or agent in such actions for attorneys' fees and expenses if such person is adjudged to be liable to the corporation for negligence or misconduct in the performance of such person's duties to the corporation, unless and only to the extent that a court determines that, despite the adjudication of liability, such person is fairly and reasonably entitled to indemnity.

Section 1701.13(E) of the OGCL states that the indemnification provided thereby is not exclusive of any other rights granted to those persons seeking indemnification under the articles, the regulations, any agreement, a vote of the shareholders or disinterested directors or otherwise.

The OGCL grants express power to an Ohio corporation to purchase and maintain insurance or furnish similar protection, including, but not limited to, trust funds, letters of credit and self-insurance, for director, officer, employee or agent liability, regardless of whether that individual is otherwise eligible for indemnification by the corporation.

The Regulations provide for the broadest indemnification permitted under Section 1701.13(E) of the OGCL. The Regulations provide that Big Lots (Ohio) must indemnify officers and directors against expenses (including attorneys' fees, filing fees, court reporters' fees and transcript costs), judgments, fines and amounts paid in settlement incurred in connection with any pending, threatened or completed action (whether criminal, civil, administrative or investigative) by reason of the fact that any such individual is or was a director, officer, employee, agent or volunteer of Big Lots (Ohio) or is or was serving at the request of Big Lots (Ohio) as a director, trustee, officer, employee, member, manager, agent or volunteer of another corporation or other entity so long as such individual's act or omission was not occasioned by such individual's intent to cause injury to, or by such individual's reckless disregard for the best interests of, Big Lots (Ohio) and, with respect to any criminal matter, such individual had no reasonable cause to believe such individual's conduct was unlawful.

The Regulations forbid Big Lots (Ohio) from indemnifying an officer or director if such person is adjudged to be liable for an act or omission occasioned by such person's deliberate intent to cause injury to, or by such person's reckless disregard for the best interests of, Big Lots (Ohio), unless and only to the extent a court, in view of all the circumstances, concludes that such person is fairly and reasonably entitled to such indemnity as the court deems proper. The Regulations recite a presumption (which may only be rebutted by clear and convincing evidence) that no act or omission by a director or officer was occasioned by an intent to cause injury to, or by a reckless disregard for the best interests of, Big Lots (Ohio), and with respect to any criminal matter, that no director or officer had reasonable cause to believe his or her conduct was unlawful.

The Regulations state that the indemnification provided thereby is not exclusive of any other rights to which any person seeking indemnification may be entitled. Additionally, the Regulations provide that Big Lots (Ohio) may purchase and maintain insurance on behalf of any person who is or was a director, officer, employee, agent or volunteer of Big Lots (Ohio), or who is or was serving another entity at the request of Big Lots (Ohio), against any liability asserted against such person and incurred by such person in any such capacity, or arising out of such person's status as such, whether or not Big Lots (Ohio) would have the obligation or power to indemnify such person under the Regulations. The Regulations also authorize Big Lots (Ohio) to purchase and maintain trust funds, letters of credit or self-insurance on behalf of any person who is or was a director, officer, employee, agent or volunteer of Big Lots (Ohio) or who is or has served another entity at the request of Big Lots (Ohio).

The Board of Directors of Big Lots (Ohio) has in the past and may in the future maintain insurance to insure its present or former directors, officers and employees against liabilities and expenses arising out of any claim or breach of duty, error, misstatement, misleading statement, omission or other acts done by reasons of their being such directors, officers or employees of Big Lots (Ohio).

#### ITEM 8. EXHIBITS.

The following exhibits are filed herewith and made a part hereof:

Exhibit No. -----	Description of Exhibit -----
2	Agreement of Merger, dated as of May 15, 2001, by and between Consolidated Stores, Inc. and Big Lots, Inc. (incorporated by reference to Exhibit 2 of Big Lots (Ohio)'s Quarterly Report on Form 10-Q for the fiscal quarter ended May 5, 2001 (File No. 1-8897))
3(a)	Amended Articles of Incorporation of Big Lots, Inc. (incorporated by reference to Exhibit 3(a) of Big Lots (Ohio)'s Quarterly Report on Form 10-Q for the fiscal quarter ended May 5, 2001 (File No. 1-8897))
3(b)	Code of Regulations of Big Lots, Inc. (incorporated by reference to Exhibit 3(b) of Big Lots (Ohio)'s Quarterly Report on Form 10-Q for the fiscal quarter ended May 5, 2001 (File No. 1-8897))
5	Opinion of Vorys, Sater, Seymour and Pease LLP, counsel to Big Lots, Inc.
10	Big Lots, Inc. Executive Stock Option and Stock Appreciation Rights Plan (f/k/a Consolidated Stores Corporation Executive Stock Option and Stock Appreciation Rights Plan), as amended and restated October 9, 1990 (incorporated by reference to Exhibit 10(c) of Consolidated (Delaware)'s Annual Report on Form 10-K for the fiscal year ended February 1, 1992 (File No. 1-8897))

23 Consent of Vorys, Sater, Seymour and Pease LLP, counsel to  
Big Lots, Inc. (included in Exhibit 5)

24 Powers of Attorney

ITEM 9. UNDERTAKINGS.

A. The undersigned Registrant hereby undertakes:

(1) To file, during any period in which offers or sales are being made, a post-effective amendment to this registration statement:

(i) To include any prospectus required by Section 10(a)(3) of the Securities Act of 1933;

(ii) To reflect in the prospectus any facts or events arising after the effective date of the registration statement (or the most recent post-effective amendment thereof) which, individually or in the aggregate, represent a fundamental change in the information set forth in the registration statement; and

(iii) To include any material information with respect to the plan of distribution not previously disclosed in the registration statement or any material change to such information in the registration statement;

provided, however, that paragraphs A(1)(i) and A(1)(ii) do not apply if the information required to be included in the post-effective amendment by those paragraphs is contained in periodic reports filed with or furnished to the Commission by the Registrant pursuant to Section 13 or Section 15(d) of the Securities Exchange Act of 1934 that are incorporated by reference in this registration statement.

(2) That, for the purpose of determining any liability under the Securities Act of 1933, each such post-effective amendment shall be deemed to be a new registration statement relating to the securities offered therein, and the offering of such securities at that time shall be deemed to be the initial bona fide offering thereof.

(3) To remove from registration by means of a post-effective amendment any of the securities being registered which remain unsold at the termination of the offering.

B. The undersigned Registrant hereby undertakes that, for purposes of determining liability under the Securities Act of 1933, each filing of the Registrant's annual report pursuant to Section 13(a) or Section 15(d) of the Securities Exchange Act of 1934 that is incorporated by reference in the registration statement shall be deemed to be a new registration

statement relating to the securities offered therein, and the offering of such securities at that time shall be deemed to be the initial bona fide offering thereof.

- C. Insofar as indemnification for liabilities arising under the Securities Act of 1933 may be permitted to directors, officers and controlling persons of the Registrant pursuant to the provisions described in Item 6 of this Part II, or otherwise, the Registrant has been advised that in the opinion of the Securities and Exchange Commission such indemnification is against public policy as expressed in the Securities Act of 1933 and is, therefore, unenforceable. In the event that a claim for indemnification against such liabilities (other than the payment by the Registrant of expenses incurred or paid by a director, officer or controlling person of the Registrant in the successful defense of any action, suit or proceeding) is asserted by such director, officer or controlling person in connection with the securities being registered, the Registrant will, unless in the opinion of its counsel the matter has been settled by controlling precedent, submit to a court of appropriate jurisdiction the question whether such indemnification by it is against public policy as expressed in the Securities Act of 1933 and will be governed by the final adjudication of such issue.

## SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, the Registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-8 and has duly caused this Post-Effective Amendment No. 3 to Registration Statement on Form S-8 to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Columbus, State of Ohio, on June 28, 2001.

BIG LOTS, INC.

By: /s/ Michael J. Potter

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Michael J. Potter, Chairman of the Board,  
Chief Executive Officer and President



Pursuant to the requirements of the Securities Act of 1933, this Post-Effective Amendment No. 3 to Registration Statement on Form S-8 has been signed by the following persons in the capacities indicated on June 28, 2001.

SIGNATURE - -----	TITLE -----
/s/ Michael J. Potter ----- Michael J. Potter	Chairman of the Board, Chief Executive Officer and President (Principal Executive Officer)
/s/ Albert J. Bell ----- Albert J. Bell	Director (Vice Chairman) and Chief Administrative Officer (Principal Financial and Accounting Officer)
* ----- Sheldon M. Berman	Director
* ----- W. Eric Carlborg	Director
* ----- Michael L. Glazer	Director
* ----- David T. Kollat	Director
* ----- Brenda J. Lauderback	Director
* ----- Dennis B. Tishkoff	Director
* ----- William A. Wickham	Director

\*By Albert J. Bell pursuant to Powers of Attorney executed by the directors and executive officers listed above, which Powers of Attorney have been filed with the Securities and Exchange Commission.

/s/ Albert J. Bell  
-----  
Albert J. Bell, Attorney-in-Fact

## INDEX TO EXHIBITS

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3(b)	Code of Regulations of Big Lots, Inc. (incorporated by reference to Exhibit 3(b) of Big Lots (Ohio)'s Quarterly Report on Form 10-Q for the fiscal quarter ended May 5, 2001 (File No. 1-8897))
*5	Opinion of Vorys, Sater, Seymour and Pease LLP, counsel to Big Lots, Inc.
10	Big Lots, Inc. Executive Stock Option and Stock Appreciation Rights Plan (f/k/a Consolidated Stores Corporation Executive Stock Option and Stock Appreciation Rights Plan), as amended and restated October 9, 1990 (incorporated by reference to Exhibit 10(c) of Consolidated Stores Corporation's Annual Report on Form 10-K for the fiscal year ended February 1, 1992 (File No. 1-8897))
*23	Consent of Vorys, Sater, Seymour and Pease LLP, counsel to Big Lots, Inc. (included in Exhibit 5)
*24	Powers of Attorney

- -----  
 \*Filed herewith

[VORYS, SATER, SEYMOUR AND PEASE LLP LETTERHEAD]

June 29, 2001

Board of Directors  
Big Lots, Inc.  
300 Phillipi Road  
P.O. Box 28512  
Columbus, OH 43228-0512

Re: Post-Effective Amendment No. 3 to Registration Statement on Form S-8  
(Registration No. 33-6086) under the Securities Act of 1933  
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Members of the Board:

We are familiar with the proceedings taken and proposed to be taken by Big Lots, Inc., an Ohio corporation (the "Company"), relating to the assumption by the Company of the obligations of Consolidated Stores Corporation, a Delaware corporation ("Consolidated"), in respect of the Big Lots, Inc. Executive Stock Option and Stock Appreciation Rights Plan (f/k/a the Consolidated Stores Corporation Executive Stock Option and Stock Appreciation Rights Plan) (the "Executive Stock Option Plan") as a result of the consummation of the merger transaction (the "Merger") contemplated by the Agreement of Merger, dated as of May 15, 2001 (the "Merger Agreement"), between the Company and Consolidated, as described in the Post-Effective Amendment No. 3 to Registration Statement on Form S-8 (the "Post-Effective Amendment") filed with the Securities and Exchange Commission (the "SEC") on the date hereof. Pursuant to the Post-Effective Amendment, the Company has expressly adopted as its own the Registration Statement on Form S-8 of Consolidated (Registration No. 33-6086), as amended by Post-Effective Amendment No. 1 and Post-Effective Amendment No. 2 thereto (collectively, the "Registration Statement"), related to the registration under the Securities Act of 1933, as amended (the "1933 Act"), of certain shares of common stock, \$0.01 par value, of Consolidated (the "Consolidated Shares") to be issued under the Executive Stock Option Plan, in accordance with Rule 414 promulgated under the 1933 Act. As a result of the assumption of the Executive Stock Option Plan, and the adoption of the Registration Statement associated therewith, by the Company, the same number of common shares, \$0.01 par value, of the Company (the "Common Shares") are issuable under the Executive Stock Option Plan as the number of Consolidated Shares remaining issuable under the Executive Stock Option Plan when

Board of Directors  
Big Lots, Inc.  
June 29, 2001  
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the Merger became effective (the "Effective Time"). As of the Effective Time, 2,673,360 Consolidated Shares covered by the Registration Statement had yet to be issued under the terms of the Executive Stock Option Plan.

In connection with the preparation of this opinion, we have examined and are familiar with each of the following: (a) the Post-Effective Amendment; (b) the Registration Statement; (c) the Executive Stock Option Plan; (d) the Company's Amended Articles of Incorporation, as currently in effect; (e) the Company's Regulations, as currently in effect; (f) the Merger Agreement; and (g) certain proceedings of the directors and of the shareholders of the Company. We have also relied upon such representations of the Company and officers of the Company and such authorities of law as we have deemed relevant as a basis for this opinion.

In our examinations and in rendering the opinion set forth below, we have assumed, without independent investigation or examination, (a) the genuineness of all signatures on all documents, the authenticity and completeness of all documents submitted to us as originals, the conformity to original documents of all documents submitted to us as copies and the authenticity of the originals of such latter documents; (b) that the parties to all documents submitted to us as originals or copies had the power, corporate or otherwise, to enter into and perform all obligations thereunder and that those documents were duly authorized by all requisite action, corporate or otherwise, of those parties, that those documents were duly executed and delivered by those parties and that those documents are the valid and binding agreements of those parties; and (c) that the Executive Stock Option Plan was duly authorized and approved by all requisite action, corporate or otherwise, of Consolidated and that Consolidated had the power, corporate or otherwise, to establish the Executive Stock Option Plan. As to the facts material to our opinion expressed herein which were not independently established or verified, we have relied upon oral or written statements and representations of officers and other representatives of the Company.

We have relied solely upon the examinations and inquiries recited herein, and we have not undertaken any independent investigation to determine the existence or absence of any facts, and no inference as to our knowledge concerning such facts should be drawn.

Based upon and subject to the foregoing and the further qualifications and limitations set forth below, as of the date hereof, we are of the opinion that when the 2,673,360 Common Shares of the Company covered by the Post-Effective Amendment and remaining issuable under the Executive Stock Option Plan at the Effective Time have been issued in accordance with the terms of the Executive Stock Option Plan (including the delivery of any applicable consideration therefor), said Common Shares will be validly issued, fully paid and non-assessable, assuming compliance with applicable federal and state securities laws.

Board of Directors  
Big Lots, Inc.  
June 29, 2001  
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We are members of the Bar of the State of Ohio and do not purport to be experts in the laws of any jurisdiction other than the laws of the State of Ohio, including the applicable provisions of the Ohio Constitution and the reported judicial decisions interpreting those laws, and the United States of America.

This opinion is furnished by us solely for the benefit of the Company in connection with the offering of the Common Shares remaining issuable under the Executive Stock Option Plan and the filing of the Post-Effective Amendment. This opinion may not be relied upon by any other person or assigned, quoted or otherwise used without our specific written consent.

We hereby consent to the use of our name in the Post-Effective Amendment and to the filing of this opinion as an exhibit to the Post-Effective Amendment. In giving this consent, we do not hereby admit that we are in the category of persons whose consent is required under Section 7 of the 1933 Act, or the rules and regulations promulgated by the SEC thereunder.

Sincerely,

/s/ Vorys, Sater, Seymour and Pease LLP  
-----  
VORYS, SATER, SEYMOUR AND PEASE LLP

Powers of Attorney of Directors and Executive Officers  
of  
Big Lots, Inc.

## POWER OF ATTORNEY

KNOW ALL MEN BY THESE PRESENTS, that the undersigned officer and/or director of Big Lots, Inc., an Ohio corporation (the "Company"), which is about to file with the Securities and Exchange Commission, Washington, D.C., under the provisions of the Securities Act of 1933, as amended (the "1933 Act"), a Post-Effective Amendment No. 3 (the "Post-Effective Amendment") to the Registration Statement on Form S-8 (Registration No. 33-6086) (the "Registration Statement") relating to the adoption of the Registration Statement pursuant to Rule 414 promulgated under the 1933 Act providing for the registration of certain of its common shares for offering and sale under the terms of the Big Lots, Inc. Executive Stock Option and Stock Appreciation Rights Plan (f/k/a the Consolidated Stores Corporation Executive Stock Option and Stock Appreciation Rights Plan), hereby constitutes and appoints Michael J. Potter, Albert J. Bell and Charles W. Haubiel II, and each of them, as his true and lawful attorneys-in-fact and agents, with full power of substitution and resubstitution, for him and in his name, place and stead, in any and all capacities, to sign both the Post-Effective Amendment and any and all other amendments and documents related to the Registration Statement as so adopted, and to file the same, and any and all exhibits thereto, and other documents in connection therewith, with the Securities and Exchange Commission, and grants unto each of said attorneys-in-fact and agents, and substitute or substitutes, 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 do in person, and hereby ratifies and confirms all things that each of said attorneys-in-fact and agents, or any of them or his or their substitute or substitutes, may lawfully do or cause to be done by virtue hereof.

IN WITNESS WHEREOF, the undersigned has hereunto set his hand as of the 18th day of June, 2001.

/s/ Michael J. Potter

-----  
Michael J. Potter

## POWER OF ATTORNEY

KNOW ALL MEN BY THESE PRESENTS, that the undersigned officer and/or director of Big Lots, Inc., an Ohio corporation (the "Company"), which is about to file with the Securities and Exchange Commission, Washington, D.C., under the provisions of the Securities Act of 1933, as amended (the "1933 Act"), a Post-Effective Amendment No. 3 (the "Post-Effective Amendment") to the Registration Statement on Form S-8 (Registration No. 33-6086) (the "Registration Statement") relating to the adoption of the Registration Statement pursuant to Rule 414 promulgated under the 1933 Act providing for the registration of certain of its common shares for offering and sale under the terms of the Big Lots, Inc. Executive Stock Option and Stock Appreciation Rights Plan (f/k/a the Consolidated Stores Corporation Executive Stock Option and Stock Appreciation Rights Plan), hereby constitutes and appoints Michael J. Potter, Albert J. Bell and Charles W. Haubiel II, and each of them, as his true and lawful attorneys-in-fact and agents, with full power of substitution and resubstitution, for him and in his name, place and stead, in any and all capacities, to sign both the Post-Effective Amendment and any and all other amendments and documents related to the Registration Statement as so adopted, and to file the same, and any and all exhibits thereto, and other documents in connection therewith, with the Securities and Exchange Commission, and grants unto each of said attorneys-in-fact and agents, and substitute or substitutes, 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 do in person, and hereby ratifies and confirms all things that each of said attorneys-in-fact and agents, or any of them or his or their substitute or substitutes, may lawfully do or cause to be done by virtue hereof.

IN WITNESS WHEREOF, the undersigned has hereunto set his hand as of the 18th day of June, 2001.

/s/ Albert J. Bell

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Albert J. Bell



## POWER OF ATTORNEY

KNOW ALL MEN BY THESE PRESENTS, that the undersigned officer and/or director of Big Lots, Inc., an Ohio corporation (the "Company"), which is about to file with the Securities and Exchange Commission, Washington, D.C., under the provisions of the Securities Act of 1933, as amended (the "1933 Act"), a Post-Effective Amendment No. 3 (the "Post-Effective Amendment") to the Registration Statement on Form S-8 (Registration No. 33-6086) (the "Registration Statement") relating to the adoption of the Registration Statement pursuant to Rule 414 promulgated under the 1933 Act providing for the registration of certain of its common shares for offering and sale under the terms of the Big Lots, Inc. Executive Stock Option and Stock Appreciation Rights Plan (f/k/a the Consolidated Stores Corporation Executive Stock Option and Stock Appreciation Rights Plan), hereby constitutes and appoints Michael J. Potter, Albert J. Bell and Charles W. Haubiel II, and each of them, as his true and lawful attorneys-in-fact and agents, with full power of substitution and resubstitution, for him and in his name, place and stead, in any and all capacities, to sign both the Post-Effective Amendment and any and all other amendments and documents related to the Registration Statement as so adopted, and to file the same, and any and all exhibits thereto, and other documents in connection therewith, with the Securities and Exchange Commission, and grants unto each of said attorneys-in-fact and agents, and substitute or substitutes, 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 do in person, and hereby ratifies and confirms all things that each of said attorneys-in-fact and agents, or any of them or his or their substitute or substitutes, may lawfully do or cause to be done by virtue hereof.

IN WITNESS WHEREOF, the undersigned has hereunto set his hand as of the 18th day of June, 2001.

/s/ Sheldon M. Berman

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Sheldon M. Berman

## POWER OF ATTORNEY

KNOW ALL MEN BY THESE PRESENTS, that the undersigned officer and/or director of Big Lots, Inc., an Ohio corporation (the "Company"), which is about to file with the Securities and Exchange Commission, Washington, D.C., under the provisions of the Securities Act of 1933, as amended (the "1933 Act"), a Post-Effective Amendment No. 3 (the "Post-Effective Amendment") to the Registration Statement on Form S-8 (Registration No. 33-6086) (the "Registration Statement") relating to the adoption of the Registration Statement pursuant to Rule 414 promulgated under the 1933 Act providing for the registration of certain of its common shares for offering and sale under the terms of the Big Lots, Inc. Executive Stock Option and Stock Appreciation Rights Plan (f/k/a the Consolidated Stores Corporation Executive Stock Option and Stock Appreciation Rights Plan), hereby constitutes and appoints Michael J. Potter, Albert J. Bell and Charles W. Haubiel II, and each of them, as his true and lawful attorneys-in-fact and agents, with full power of substitution and resubstitution, for him and in his name, place and stead, in any and all capacities, to sign both the Post-Effective Amendment and any and all other amendments and documents related to the Registration Statement as so adopted, and to file the same, and any and all exhibits thereto, and other documents in connection therewith, with the Securities and Exchange Commission, and grants unto each of said attorneys-in-fact and agents, and substitute or substitutes, 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 do in person, and hereby ratifies and confirms all things that each of said attorneys-in-fact and agents, or any of them or his or their substitute or substitutes, may lawfully do or cause to be done by virtue hereof.

IN WITNESS WHEREOF, the undersigned has hereunto set his hand as of the 18th day of June, 2001.

/s/ W. Eric Carlborg

-----  
W. Eric Carlborg

## POWER OF ATTORNEY

KNOW ALL MEN BY THESE PRESENTS, that the undersigned officer and/or director of Big Lots, Inc., an Ohio corporation (the "Company"), which is about to file with the Securities and Exchange Commission, Washington, D.C., under the provisions of the Securities Act of 1933, as amended (the "1933 Act"), a Post-Effective Amendment No. 3 (the "Post-Effective Amendment") to the Registration Statement on Form S-8 (Registration No. 33-6086) (the "Registration Statement") relating to the adoption of the Registration Statement pursuant to Rule 414 promulgated under the 1933 Act providing for the registration of certain of its common shares for offering and sale under the terms of the Big Lots, Inc. Executive Stock Option and Stock Appreciation Rights Plan (f/k/a the Consolidated Stores Corporation Executive Stock Option and Stock Appreciation Rights Plan), hereby constitutes and appoints Michael J. Potter, Albert J. Bell and Charles W. Haubiel II, and each of them, as his true and lawful attorneys-in-fact and agents, with full power of substitution and resubstitution, for him and in his name, place and stead, in any and all capacities, to sign both the Post-Effective Amendment and any and all other amendments and documents related to the Registration Statement as so adopted, and to file the same, and any and all exhibits thereto, and other documents in connection therewith, with the Securities and Exchange Commission, and grants unto each of said attorneys-in-fact and agents, and substitute or substitutes, 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 do in person, and hereby ratifies and confirms all things that each of said attorneys-in-fact and agents, or any of them or his or their substitute or substitutes, may lawfully do or cause to be done by virtue hereof.

IN WITNESS WHEREOF, the undersigned has hereunto set his hand as of the 18th day of June, 2001.

/s/ Michael L. Glazer

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Michael L. Glazer

## POWER OF ATTORNEY

KNOW ALL MEN BY THESE PRESENTS, that the undersigned officer and/or director of Big Lots, Inc., an Ohio corporation (the "Company"), which is about to file with the Securities and Exchange Commission, Washington, D.C., under the provisions of the Securities Act of 1933, as amended (the "1933 Act"), a Post-Effective Amendment No. 3 (the "Post-Effective Amendment") to the Registration Statement on Form S-8 (Registration No. 33-6086) (the "Registration Statement") relating to the adoption of the Registration Statement pursuant to Rule 414 promulgated under the 1933 Act providing for the registration of certain of its common shares for offering and sale under the terms of the Big Lots, Inc. Executive Stock Option and Stock Appreciation Rights Plan (f/k/a the Consolidated Stores Corporation Executive Stock Option and Stock Appreciation Rights Plan), hereby constitutes and appoints Michael J. Potter, Albert J. Bell and Charles W. Haubiel II, and each of them, as his true and lawful attorneys-in-fact and agents, with full power of substitution and resubstitution, for him and in his name, place and stead, in any and all capacities, to sign both the Post-Effective Amendment and any and all other amendments and documents related to the Registration Statement as so adopted, and to file the same, and any and all exhibits thereto, and other documents in connection therewith, with the Securities and Exchange Commission, and grants unto each of said attorneys-in-fact and agents, and substitute or substitutes, 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 do in person, and hereby ratifies and confirms all things that each of said attorneys-in-fact and agents, or any of them or his or their substitute or substitutes, may lawfully do or cause to be done by virtue hereof.

IN WITNESS WHEREOF, the undersigned has hereunto set his hand as of the 18th day of June, 2001.

/s/ David T. Kollat

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David T. Kollat

## POWER OF ATTORNEY

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IN WITNESS WHEREOF, the undersigned has hereunto set her hand as of the 18th day of June, 2001.

/s/ Brenda J. Lauderback

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Brenda J. Lauderback

## POWER OF ATTORNEY

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IN WITNESS WHEREOF, the undersigned has hereunto set his hand as of the 18th day of June, 2001.

/s/ Dennis B. Tishkoff

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Dennis B. Tishkoff

## POWER OF ATTORNEY

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IN WITNESS WHEREOF, the undersigned has hereunto set his hand as of the 18th day of June, 2001.

/s/ William A. Wickham

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William A. Wickham