UNITED STATES

SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

FORM 8-K

CURRENT REPORT

PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

Date of Report (Date of earliest event reported) September 16, 2002

BIG LOTS, INC.

(Exact name of registrant as specified in its charter)

Ohio (State or other jurisdiction of incorporation or organization)

1-8897 (Commission File Number)

06-1119097 (I.R.S. Employer Identification No.)

300 Phillipi Road, P.O. Box 28512, Columbus, Ohio (Address of principal executive office)

43228-5311 (Zip Code)

 $(614)\ 278\text{-}6800$ (Registrant's telephone number, including area code)

| Item 1. | Changes in Control of Registrant. | | Not applicable | | |
|---------|--|---|----------------|--|--|
| Item 2. | Acquisition or Disposition of Assets. | | Not applicable | | |
| Item 3. | Bankruptcy or | Receivership. | Not applicable | | |
| Item 4. | Changes in Registrant's Certifying Accountant. | | Not applicable | | |
| Item 5. | Other Events and Regulation FD Disclosure. | | Not applicable | | |
| Item 6. | Resignations of Registrant's Directors. | | Not applicable | | |
| Item 7. | Financial State | ments and Exhibits. | Not applicable | | |
| | (a) None requ | ired | | | |
| | (b) None required | | | | |
| | (c) Exhibits | | | | |
| | Exhibit Number | Description | | | |
| | 99(a) | Statement of Chief Executive Officer pursuant to SEC Order 4-460 dated June 27, 2002. | | | |
| | 99(b) | Statement of Chief Financial Officer pursuant to SEC Order 4-460 dated June 27, 2002. | | | |

Item 8. Change in Fiscal Year.

Not applicable

Item 9. Regulation FD Disclosure.

On September 16, 2002, Michael J. Potter, Chief Executive Officer of Big Lots, Inc. (the "Company") and Jeffrey G. Naylor, Chief Financial Officer of the Company, each submitted to the SEC a sworn statement under oath as required by SEC Order 4-460 dated June 27, 2002. Copies of these statements are attached hereto as Exhibit 99(a) and Exhibit 99(b).

SIGNATURE

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

BIG LOTS, INC.

By: /s/ Jeffrey G. Naylor

Jeffrey G. Naylor Senior Vice President & Chief Financial Officer

Date: September 16, 2002

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

- I, Michael J. Potter, 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.

| /s/ Michael J. Potter | Subscribed and sworn to before me this 16th day of September, 2002 |
|---|---|
| Michael J. Potter | • |
| Chairman, Chief Executive Officer and President | |
| September 16, 2002 | /s/ Charles W. Haubiel II |
| | Notary Public |
| | My Commission Expires: Lifetime |
| | Commission |

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.

| /s/ Jeffrey G. Naylor | Subscribed and sworn to before me this 16th day of September, 2002. |
|---|--|
| Jeffrey G. Naylor Senior Vice President & Chief Financial Officer | |
| September 16, 2002 | /s/ Charles W. Haubiel II |
| | Notary Public My Commission Expires: Lifetime Commission |