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September 12, 2002

VIA FACSIMILE & HAND DELIVERY

Mr. Jonathan G. Katz
Secretary
Securities and Exchange Commission
450 Fifth Street, N.W.
Washington, D.C. 20549

RECEIVED
OFFICE OF THE SECRETARY

SEP 12 2002

Re: Value City Department Stores, Inc. - Sworn Statements of Principal Executive Officer and Principal Financial Officer

Dear Mr. Katz:

On behalf of Value City Department Stores, Inc. (the "Company") enclosed are the following original documents in accordance with the Securities and Exchange Act order dated June 27, 2002 (File No. 4-460) requiring the filing of sworn statements pursuant to Section 21(a)(1) of the Securities Act of 1934:

1. Statement Under Oath of Principal Executive Officer and Principal Financial Officer Regarding Facts and Circumstances Relating to Exchange Act Filings executed by John C. Rossler, Principal Executive Officer of the Company.
2. Statement Under Oath of Principal Executive Officer and Principal Financial Officer Regarding Facts and Circumstances Relating to Exchange Act Filings executed by James A. McGrady, Principal Financial Officer of the Company.

Please acknowledge receipt of the enclosed by file stamping (i) the enclosed copy of this letter and (ii) each copy of the enclosures to this letter, and returning the same in the enclosed postage pre-paid envelope.

Please contact me if you have any questions or concerns.

Very truly yours,



Robert J. Tannous



3241 Westerville Road
Columbus, Ohio 43224-3751

RECEIVED
OFFICE OF THE SECRETARY

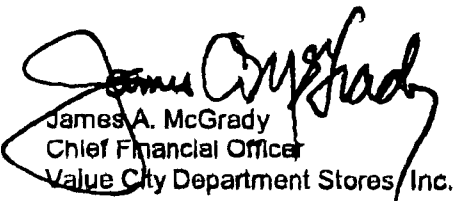
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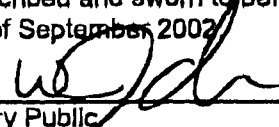
STATEMENT UNDER OATH OF PRINCIPAL OFFICER AND PRINCIPAL FINANCIAL OFFICER REGARDING FACTS AND CIRCUMSTANCES RELATING TO EXCHANGE ACT FILINGS

I, James A. McGrady, Chief Financial Officer, state and attest that:

- (1) To the best of my knowledge, based upon a review of the covered reports of Value City Department Stores, 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 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 statement 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 Value City Department Stores, Inc.'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 of Value City Department Stores, Inc., for the fiscal year ended February 2, 2002;
 - all reports on Form 10-Q, all reports on Form 8-K and all definitive proxy materials of Value City Department Stores, Inc. filed with the Commission subsequent to the filing of the Form 10-K identified above; and
 - any amendments to any of the foregoing.


 James A. McGrady
 Chief Financial Officer
 Value City Department Stores, Inc.

September 12, 2002

Subscribed and sworn to before me this 12th
 day of September 2002
 /s/ 
 Notary Public
 Franklin County, Ohio
 My Commission Expires: Lifetime

