

LINENS-N-THINGS

0422

August 9, 2002

Jonathan G. Katz, Secretary
Securities and Exchange Commission
450 Fifth Street, N.W.
Washington, DC 20549-0609

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OFFICE OF THE SECRETARY

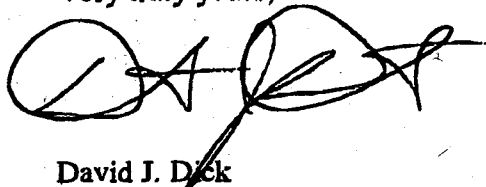
AUG 9 2002

Re: SEC Order No. 4-460
Linens 'n Things, Inc. Officers' Certification
Commission File No. 1-12381

Dear Mr. Katz,

On behalf of Linens 'n Things, Inc. Chief Executive Officer, Norman Axelrod, and its Chief Financial Officer, William T. Giles, we enclose an original of each officer's certification, made pursuant to SEC Order No. 4-460.

Very truly yours,



David J. Dick
Vice President, Treasurer

Enclosures:
Certification of Norman Axelrod
Certification of William T. Giles

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Exhibit 99.2

Statement Under Oath of Chief Financial Officer Regarding Facts and Circumstances Relating to Exchange Act Filings

I, William T. Giles, state and attest that:

(1) To the best of my knowledge, based upon a review of the covered reports of Linens 'n Things, 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":

- Annual Report on Form 10-K for the period ended December 29, 2001, filed with the Commission on March 28, 2002 of Linens 'n Things, Inc.;
- all reports on Form 10-Q, all reports on Form 8-K and all definitive proxy materials of Linens 'n Things, Inc. filed with the Commission subsequent to the filing of the Form 10-K identified above; and
- any amendments to any of the foregoing.

William T. Giles

William T. Giles
August 9, 2002

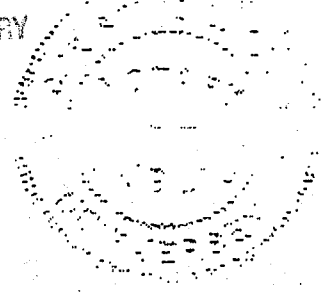
Subscribed and sworn to
before me this 9th day of
August, 2002.

Christine L. Galal

Notary Public
My Commission Expires:

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AUG 9 2002



CHRISTINE L. GALAL
NOTARY PUBLIC OF NEW JERSEY
MY COMMISSION EXPIRES FEB. 8, 2007