

Burlington Coat Factory

WAREHOUSE CORPORATION

(609) 387-7800 ext. 2206
FAX: (609) 239-8211

1830 Route 130, Burlington, New Jersey 08016

August 27, 2002

VIA FACSIMILE AND OVERNIGHT DELIVERY

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

Re: Burlington Coat Factory Warehouse Corporation

Dear Mr. Katz:

Pursuant to Order No. 4-460 of the Securities and Exchange Commission requiring the filing of sworn statements pursuant to Section 21(a) of the Securities Exchange Act of 1934, enclosed please find a sworn statement from each of Monroe G. Milstein, Principal Executive Officer, and Robert L. LaPenta, Jr., Principal Financial Officer, of Burlington Coat Factory Warehouse Corporation.

Please acknowledge receipt of this letter and the attached statements by stamping and returning the enclosed copy of this letter in the self-addressed stamped envelope provided.

If you have any questions, please contact me at (609)387-7800, ext. 2022.

Very truly yours,



Paul C. Tang
Executive Vice President,
General Counsel and Secretary

Enclosures

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

I, Monroe G. Milstein, state and attest that:

- (1) To the best of my knowledge, based upon a review of the covered reports of Burlington Coat Factory Warehouse Corporation, 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 Burlington Coat Factory Warehouse Corporation'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 year ended June 1, 2002 of Burlington Coat Factory Warehouse Corporation;
 - all reports on Form 10-Q, all reports on Form 8-K and all definitive proxy materials of Burlington Coat Factory Warehouse Corporation filed with the Commission subsequent to the filing of the Form 10-K identified above; and
 - any amendments to any of the foregoing.

Name: Monroe G. Milstein
Title: President and Chief Executive Officer
Date: August 27, 2002

Subscribed and sworn to before me this 27th day of August, 2002

Notary Public

CAROLINE E. DE ROOY
Notary Public
State of New Jersey
My Commission Expires Feb. 03, 2007

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