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SAKS
INCORPORATED

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September 16, 2002

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BY EDGAR AND FEDERAL EXPRESS
Securities and Exchange Commission
Attn: Secretary, Mr. Jonathan Katz
450 Fifth Street, N.W.
Washington, D.C. 20549

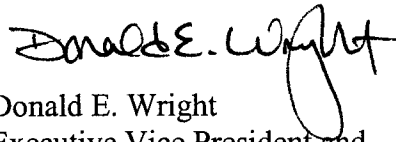
Re: Saks Incorporated (file no. 001-13113)
Statement under oath of principal executive and financial officers regarding facts and
circumstances relating to exchange act filings.

Dear Mr. Katz:

Enclosed you will find the principal executive officer and principal financial officer sworn
statements regarding facts and circumstances relating to exchange act filings, pursuant to the
Commission's order dated June 27, 2002 and referring to File No. 4-460.

The Company will also submit such statements under Form 8-K filing.

Very truly yours,



Donald E. Wright
Executive Vice President and
Chief Accounting Officer

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

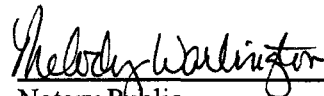
I, R. Brad Martin, Chairman of the Board of Directors and Chief Executive Officer, state and attest that:

1. To the best of my knowledge, based upon a review of the covered reports of Saks Incorporated ("Saks"), 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 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 of Saks on Form 10-K 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 Saks filed with the Commission subsequent to the filing of the Form 10-K identified above; and
 - any amendments to any of the foregoing.



R. Brad Martin
Chairman of the Board of Directors and
Chief Executive Officer
September 16, 2002

Subscribed and sworn to
before me this 16th day of
September, 2002


Notary Public

My Commission Expires: 5/9/06

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