

Mail Stop 3561

April 15, 2008

Stephen L. Sadove
Chief Executive Officer
Saks Incorporated
750 Lakeshore Parkway
Birmingham, AL 35211

Re: Saks Incorporated
Form 10-K for the fiscal year ended February 3, 2007
Filed April 3, 2007
File No. 1-13113

Dear Mr. Sadove:

We have completed our review of your Form 10-K and have no further comments at this time.

Sincerely,

H. Christopher Owings
Assistant Director