



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

August 25, 2010

Kevin G. Wills
Executive Vice President and Chief Financial Officer
Saks Incorporated
12 East 49th Street
New York, New York 10017

Re: Saks Incorporated
Form 10-K for the Fiscal Year Ended January 30, 2010
Filed March 18, 2010
Definitive Proxy Statement on Schedule 14A
Filed May 7, 2010
Form 10-Q for the Fiscal Period Ended May 1, 2010
Filed June 2, 2010
File No. 001-13113

Dear Mr. Wills:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

H. Christopher Owings
Assistant Director