

Consent of Independent Accountants

We hereby consent to the incorporation by reference in the Registration Statements listed below of Saks Incorporated and Subsidiaries of our report dated March 13, 2001 relating to the financial statements, which appears in the 2000 Annual Report to Shareholders, which is incorporated in this Annual Report on Form 10-K. We also consent to the incorporation by reference of our report dated March 13, 2001 relating to the financial statement schedule, which appears in this Form 10-K.

Registration Statements on Form S-3

Registration Numbers

333-66755

333-71933

Registration Statements on Form S-4

Registration Numbers

333-09043

333-41563

333-60123

Registration Statements on Form S-8

Registration Numbers

33-88390

333-00695

333-25213

333-47535

333-66759

333-83161

333-83159

/s/ PricewaterhouseCoopers LLP

Birmingham, Alabama

April 26, 2001