



**NYSE Euronext**

Received SEC  
DEC 12 2008  
Washington, DC 20549

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December 12, 2008

Ms. Velma T. Smith  
Branch Chief  
Securities and Exchange Commission  
Branch of Filer Support 2  
Room 2531  
100 F Street, NE  
Washington, DC 20549

001-13113  
CERTNYS



Dear Ms. Smith:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, SAKS INCORPORATED, Preferred Share Purchase Rights and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on December 9, 2008.

Sincerely,

PROCESSED  
DEC 15 2008  
THOMSON REUTERS

**END**