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**SAKS**  
INCORPORATED

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SEP 16 2002

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

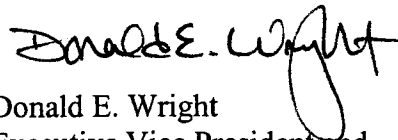
Re: Saks Incorporated (file no. 001-13113)  
Statement under oath of principal executive and financial officers regarding facts and  
circumstances relating to exchange act filings.

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,



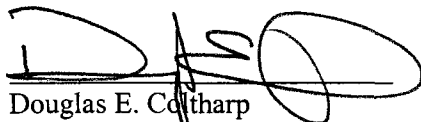
Donald E. Wright  
Executive Vice President and  
Chief Accounting Officer

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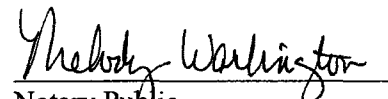
**STATEMENT UNDER OATH OF PRINCIPAL FINANCIAL OFFICER REGARDING FACTS  
AND CIRCUMSTANCES RELATING TO EXCHANGE ACT FILINGS**

I, Douglas E. Coltharp, Executive Vice President and Chief Financial 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.

  
Douglas E. Coltharp  
Executive Vice President and  
Chief Financial Officer  
September 16, 2002

Subscribed and sworn to  
before me this 16<sup>th</sup> day of  
September, 2002

  
Notary Public

My Commission Expires: 5/9/06

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