

SAKS INCORPORATED

JERRY KIRBY
Vice President and Corporate Counsel

October 18, 2001

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WORKFORCE TRANSITION

Mr. Jim Houck
Dislocated Workers Unit
Michigan Department of Career Development
Office of Workforce Development
201 North Washington Square, 5th Floor
Lansing, Michigan 48913

RE: Closing of Saks Fifth Avenue Store

Dear Mr. Houck:

I regret to inform you that the Saks Fifth Avenue store located in Dearborn will be permanently closing. I am providing the attached notice to you in accordance with the Workers Adjustment and Retraining (WARN) Act. The Company made this announcement to employees and the press on October 17, 2001.

If you have any questions, please feel free to contact the Company representatives listed on the WARN notice.

Sincerely,



Jerry E. Kirby
Vice President and Corporate Counsel