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CITIZENS PLAZA
LOUISVILLE, KENTUCKY 40202

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LEXINGTON, KENTUCKY 40507

McCLURE BUILDING
FRANKFORT, KENTUCKY 40602

ELSBY BUILDING
NEW ALBANY, INDIANA 47150

NASHVILLE CITY CENTER, SUITE 1500
NASHVILLE, TENNESSEE 37219

MUSIC ROW OFFICE
NASHVILLE, TENNESSEE 37203

October 8, 1992

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OF COUNSEL:
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* ADMITTED IN INDIANA AND KENTUCKY
* ADMITTED ONLY IN TENNESSEE
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HOLLIDAY HOPKINS THACKER
LIBA E. UNDERWOOD

CERTIFIED MAIL
RETURN RECEIPT REQUESTED

Pension and Welfare Benefits Administration
P.O. Box 75212
Washington, D.C. 20013-5212

Re: Saks & Company (13-1256625)
Top Hat Statement

Madam/Sir:

Enclosed, pursuant to the Labor Department Notice on Civil Penalty Relief for Top Hat Plans, 57 F.R. 33019 (July 24, 1992), is a Top Hat Statement with respect to the above employer. Also enclosed is a check for the penalty amount of \$1,000 made payable to the "U.S. Department of Labor".

Sincerely yours,

WYATT, TARRANT & COMBS

Mark C. Blackwell
Mark C. Blackwell

MCB\acm
cc: Joan F. Krey, Esq.
I:\MCB\SAKS-TOP.

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TOP HAT STATEMENT

TO: Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue, NW
Washington, DC 20210

FROM: EMPLOYER: SAKS & COMPANY
ADDRESS: 12 East 49th St.
New York, New York 10017
Attn: Legal Department

EIN: 13-1256625

RE: Top Hat Statement

Saks & Company maintains the "Saks Fifth Avenue Supplemental Pension Plan", primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

This is the only such plan maintained by Saks & Company. There are approximately seventy (70) employees participating in this plan.

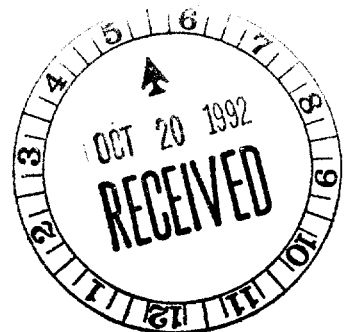
SAKS & COMPANY

Date: Oct. 5, 1992

By: *John Skelly*

Title: Vice President

I:\WCB\SAKS&CO.STM

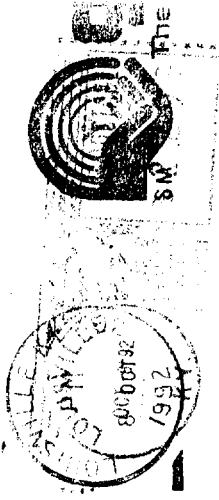


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MCB
WYATT, TARRANT & COMBS
CITIZENS PLAZA
LOUISVILLE, KENTUCKY 40202

CERTIFIED
P 422 478 276
MAIL



CERTIFIED MAIL
RETURN RECEIPT REQUESTED

Pension and Welfare Benefits Administration
P.O. Box 75212
Washington, D.C. 20013-5212

