

EXECUTIVE OFFICES

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Mr. Alex Lindsay  
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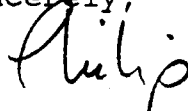
Dear Alex:

In response to your letter of February 26th, I would state that we have had a very positive work experience with you and your work associates, particularly as regards the development of our new packaging, incorporating Saks' new logo.

The end product has been well-received by our customers and our associates and your input into this development was most positive.

I hope that all is well with you and I send you my best personal regards.

Sincerely,



Philip B. Miller

PBM/jr

cc: Russ LoCurto

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