



2801 West Tyvola Road

Charlotte, N. C. 28217-4500

704/357-1000

1683

September 13, 2002

VIA OVERNIGHT COURIER

Jonathan G. Katz, Secretary
Securities and Exchange Commission
450 Fifth Street, N.W.
Washington, D.C. 20549

Re: Order Requiring the Filing of Sworn Statements Pursuant to
Section 21(a)(1) of the Securities Exchange Act of 1934

Ladies and Gentlemen:

Enclosed for filing with the Commission in accordance with the Order referenced above are executed originals of the statements under oath of the principal executive officer and the principal financial officer of Belk, Inc. regarding facts and circumstances relating to Exchange Act filings, each in the form of Exhibit A to the Order.

Please file stamp the enclosed additional copy of this cover letter and return it to me in the enclosed envelope as evidence of receipt.

Please call me at (704) 357-1064 if you have any questions.

Sincerely,

Ralph A. Pitts
Executive Vice-President,
General Counsel and Secretary

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Enclosures

1683

**Statement Under Oath of Principal Executive Officer
Regarding Facts and Circumstances Relating to Exchange Act Filings**

I, John M. Belk, state and attest that:

(1) To the best of my knowledge, based upon a review of the covered reports of Belk, Inc., 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 the 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 on Form 10-K for the year ended February 2, 2002 of Belk, Inc.;
- all reports on Form 10-Q, all reports on Form 8-K and all definitive proxy materials of Belk, Inc. filed with the Commission subsequent to the filing of the Form 10-K identified above; and
- any amendments to any of the foregoing.

John M. Belk
John M. Belk
Chairman of the Board and
Chief Executive Officer

September 13, 2002

Subscribed and sworn to before me
this 13th day of September, 2002.

Glenda S. Pierce
Notary Public

My Commission Expires:

Notary Public Mecklenburg County, North Carolina
My Commission Expires February 12, 2006

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