

1674

Dillard's, Inc.

1600 Cantrell Road • P.O. Box 486 • Little Rock, Arkansas 72203-0486

Paul J. Schroeder, Jr.
Vice President, Secretary and General Counsel
Telephone (501) 376-5365
Telecopier (501) 210-9558
paul.schroeder@dillards.com

September 16, 2002

Via Fax (202-942-9651) and Federal Express

RECEIVED
OFFICE OF THE SECRETARY

SEP 16 2002

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

Re: Dillard's, Inc. – Statements Under Oath of
Principal Executive Officer and Principal Financial Officer

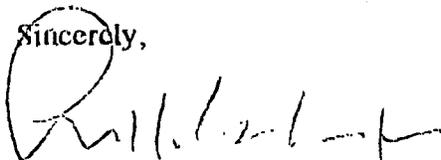
Dear Mr. Katz:

Enclosed on behalf of the Principal Executive Officer and Principal Financial Officer of Dillard's, Inc. pursuant to Order No. 4-460 of the Securities and Exchange Commission (June 27, 2002), please find one (1) original and one (1) copy of each of the following documents:

1. Statement under Oath of Principal Executive Officer Regarding Facts and Circumstances Relating to Exchange Act Filings; and
2. Statement under Oath of Principal Financial Officer Regarding Facts and Circumstances Relating to Exchange Act Filings.

Please file stamp the enclosed copy of this letter and the enclosed copy of each Statement and return them to me in the enclosed self-addressed, stamped envelope.

Sincerely,



Paul J. Schroeder, Jr.

/pjs

1674

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

I, James I. Freeman, state and attest that:

(1) To the best of my knowledge, based upon a review of the covered reports of Dillard's, 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":

- the 2001 Annual Report on Form 10-K filed with the Commission of Dillard's, Inc.;
- all reports on Form 10-Q, all reports on Form 8-K and all definitive proxy materials of Dillard's, Inc. filed with the Commission subsequent to the filing of the Form 10-K identified above; and
- any amendments to any of the foregoing.

James I. Freeman
James I. Freeman

Subscribed and sworn to
before me this 16 day of
September, 2002.

9/16/02
Date

Wendy Kurczek
Notary Public

My Commission Expires: 8-20-2008

RECEIVED
OFFICE OF THE SECRETARY
SEP 16 2002

