

April 24, 2007

**Mail Stop 3561**

By Facsimile and U.S. Mail

Mr. William Dillard, II  
Chairman and Chief Executive Officer  
Dillard's, Inc.  
1600 Cantrell Road  
Little Rock, Arkansas 72201

**Re: Dillard's, Inc.  
Form 10-K for the Fiscal Year Ended January 28, 2006  
Filed April 3, 2006  
File No. 1-6140**

Dear Mr. Dillard:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Michael Moran  
Accounting Branch Chief