

Mail Stop 3561

September 10, 2009

Mr. James I. Freeman  
Senior Vice President, Chief Financial Officer  
Dillard's, Inc.  
1600 Cantrel Road  
P.O. Box 486  
Little Rock, Arkansas 72203

**Re: Dillard's, Inc.**  
**Form 10-K for the Fiscal Year Ended February 2, 2008**  
**Filed April 2, 2008**  
**Definitive Proxy Statement on Schedule 14A**  
**Filed April 22, 2008**  
**Form 10-Q for the Quarter Ended May 3, 2008**  
**Filed June 10, 2008**  
**Form 10-Q for the Quarter Ended August 2, 2008**  
**Filed September 11, 2008**  
**Form 10-Q for the Quarter Ended November 1, 2008**  
**Filed December 9, 2008**  
**File No. 001-06140**

Dear Mr. Freeman:

We have completed our review of your Annual Report on Form 10-K for the fiscal year ended February 2, 2008 and related filings and have no further comments at this time.

Sincerely,

Mara Ransom  
Legal Branch Chief