



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

February 16, 2011

James I. Freeman  
Chief Financial Officer  
Dillard's, Inc.  
1600 Cantrell Road  
Little Rock, Arkansas 72201

**Re: Dillard's, Inc.**  
**Form 10-K for the Fiscal Year Ended January 31, 2010**  
**Filed March 26, 2010**  
**Definitive Proxy Statement on Schedule 14A**  
**Filed April 16, 2010**  
**File No. 001-06140**

Dear Mr. Freeman:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

/s/ H. Christopher Owings

H. Christopher Owings  
Assistant Director

cc: Steven K. Nelson  
Chris Johnson