

Dillard's Inc.

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SEC Mail Processing

JUN 07 2018

Washington, DC

Phillip R. Watts

Senior Vice-President

Co-Principal Financial Officer

Principal Accounting Officer

Telephone: 501-376-5369

Fax: 501-376-5917

June 6, 2018

Securities and Exchange Commission

100 F Street, NE

Washington, DC 20549

Dear Sir or Madam:

Enclosed for filing are four copies, complete with exhibits, of Form 11-K for the Dillard's, Inc. Investment & Employee Stock Ownership Plan for the year ended December 31, 2017.

Please file mark a copy of this letter and return it to me in the enclosed self-addressed stamped envelope.

Sincerely,



Phillip R. Watts