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DILLARDS INC  
Form RW  
March 15, 2002

Dillard's, Inc.  
1600 Cantrell Road  
Little Rock, Arkansas 72201

Securities and Exchange Commission  
450 Fifth Street, N.W.  
Washington, D.C. 20549  
Attn: Assistant Director Office No. 2 staff

Re: Dillard's, Inc.  
Registration of Securities on Form 8-A12(g) (File No. 000-49665)  
Application for Withdrawal

To whom it may concern:

Dillard's, Inc. (the "Company") hereby requests that the Commission take a Preferred Share Purchase Rights registered under the Company's Registration of Securities (File No. 000-49665), which was originally filed with the Commission on March 6, 2002. The Commission is requested to take the following action:

If you have any questions with respect to this matter, please contact Stephen Bartlett at (212) 455-7915.

Sincerely,

Dillard's, Inc.

/s/ James I. Freeman  
Name: James I. Freeman  
Title: Senior Vice President