

Edgar Filing: DILLARDS INC - Form SC 13D/A

DILLARDS INC  
Form SC 13D/A  
October 27, 2008

SECURITIES AND EXCHANGE COMMISSION

WASHINGTON, D.C. 20549

-----  
SCHEDULE 13D  
(Rule 13d-101)  
(AMENDMENT NO. 1)

INFORMATION TO BE INCLUDED IN STATEMENTS FILED PURSUANT  
TO RULE 13d-1(a) AND AMENDMENTS THERETO FILED PURSUANT TO  
RULE 13d-2(a)

Under the Securities Exchange Act of 1934

Dillard's, Inc.

-----  
(Name of Issuer)

Common Stock, Par Value \$0.01 Per Share

-----  
(Title of Class of Securities)

254067101

-----  
(CUSIP Number)

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New York, NY 10036  
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-----  
(Name, Address and Telephone Number of Person  
Authorized to Receive Notices and Communications)

October 24, 2008

-----  
(Date of Event which Requires  
Filing of This Statement)

If the filing person has previously filed a statement on Schedule 13G to report the acquisition that is the subject of this Schedule 13D, and is filing this schedule because of Rule 13d-1(e), 13d-1(f) or 13d-1(g), check the following box. [ ]

NOTE: Schedules filed in paper format shall include a signed original and five copies of the schedule, including all exhibits. See Rule 13d-7 for other parties

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to whom copies are to be sent.

(Continued on following pages)

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\* The remainder of this cover page shall be filled out for a reporting person's initial filing on this form with respect to the subject class of securities, and for any subsequent amendment containing information which would alter disclosures provided in a prior cover page.

The information required on the remainder of this cover page shall not be deemed to be "filed" for the purpose of Section 18 of the Securities Exchange Act of 1934 ("Act") or otherwise subject to the liabilities of that section of the Act but shall be subject to all other provisions of the Act (however, see the Notes).

CUSIP NO. 254067101 SCHEDULE 13D PAGE 2 OF 25 PAGES

1 NAME OF REPORTING PERSON
I.R.S. IDENTIFICATION NOS. OF ABOVE PERSONS (ENTITIES ONLY)
BARINGTON COMPANIES EQUITY PARTNERS, L.P.

2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP\* (a) [X]
(b) [ ]

3 SEC USE ONLY

4 SOURCE OF FUNDS\*
WC

5 CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT
TO ITEMS 2(d) or 2(e) [ ]

6 CITIZENSHIP OR PLACE OF ORGANIZATION
DELAWARE

7 SOLE VOTING POWER
499,227 (including 8,400 shares subject to
call options)

NUMBER OF SHARES BENEFICIALLY OWNED BY 8 SHARED VOTING POWER
NONE

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EACH REPORTING PERSON WITH 9 SOLE DISPOSITIVE POWER  
499,227 (including 8,400 shares subject to call options)

10 SHARED DISPOSITIVE POWER  
NONE

11 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH PERSON  
499,227 (including 8,400 shares subject to call options)

12 CHECK IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES\* [ ]

13 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)  
0.72%

14 TYPE OF REPORTING PERSON\*  
PN

\* SEE INSTRUCTIONS

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1 NAME OF REPORTING PERSON  
I.R.S. IDENTIFICATION NOS. OF ABOVE PERSONS (ENTITIES ONLY)  
BARINGTON COMPANIES INVESTORS, LLC

2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP\* (a) [X]  
(b) [ ]

3 SEC USE ONLY

4 SOURCE OF FUNDS\*  
OO

5 CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO ITEMS 2(d) or 2(e) [ ]

6 CITIZENSHIP OR PLACE OF ORGANIZATION  
DELAWARE

7 SOLE VOTING POWER

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		499,227 (including 8,400 shares subject to call options)
NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH	8	SHARED VOTING POWER
		NONE
	9	SOLE DISPOSITIVE POWER
		499,227 (including 8,400 shares subject to call options)
	10	SHARED DISPOSITIVE POWER
		NONE

11 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH PERSON  
499,227 (including 8,400 shares subject to call options)

12 CHECK IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES\* [ ]

13 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)  
0.72%

14 TYPE OF REPORTING PERSON\*  
OO

\* SEE INSTRUCTIONS

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1 NAME OF REPORTING PERSON  
I.R.S. IDENTIFICATION NOS. OF ABOVE PERSONS (ENTITIES ONLY)  
BARINGTON INVESTMENTS, L.P.

2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP\* (a) [X]  
(b) [ ]

3 SEC USE ONLY

4 SOURCE OF FUNDS\*  
WC

5 CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO ITEMS 2(d) or 2(e) [ ]

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6 CITIZENSHIP OR PLACE OF ORGANIZATION  
DELAWARE

7 SOLE VOTING POWER  
287,910 (including 5,100 shares subject to call options)

8 SHARED VOTING POWER  
NONE

9 SOLE DISPOSITIVE POWER  
287,910 (including 5,100 shares subject to call options)

10 SHARED DISPOSITIVE POWER  
NONE

11 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH PERSON  
287,910 (including 5,100 shares subject to call options)

12 CHECK IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES\* [ ]

13 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)  
0.41%

14 TYPE OF REPORTING PERSON\*  
PN

\* SEE INSTRUCTIONS

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1 NAME OF REPORTING PERSON  
I.R.S. IDENTIFICATION NOS. OF ABOVE PERSONS (ENTITIES ONLY)  
BARINGTON COMPANIES ADVISORS, LLC

2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP\* (a) [X]  
(b) [ ]

3 SEC USE ONLY

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4 SOURCE OF FUNDS\*

00

5 CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT  
TO ITEMS 2(d) or 2(e) [ ]

6 CITIZENSHIP OR PLACE OF ORGANIZATION

DELAWARE

7 SOLE VOTING POWER

287,910 (including 5,100 shares subject to  
call options)

NUMBER OF  
SHARES  
BENEFICIALLY  
OWNED BY  
EACH  
REPORTING  
PERSON WITH

8 SHARED VOTING POWER

NONE

9 SOLE DISPOSITIVE POWER

287,910 (including 5,100 shares subject to  
call options)

10 SHARED DISPOSITIVE POWER

NONE

11 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH PERSON

287,910 (including 5,100 shares subject to call options)

12 CHECK IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES  
CERTAIN SHARES\*

[ ]

13 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)

0.41%

14 TYPE OF REPORTING PERSON\*

00

\* SEE INSTRUCTIONS

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1 NAME OF REPORTING PERSON  
I.R.S. IDENTIFICATION NOS. OF ABOVE PERSONS (ENTITIES ONLY)

BARINGTON COMPANIES OFFSHORE FUND, LTD.

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2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP\* (a)   
(b)

3 SEC USE ONLY

4 SOURCE OF FUNDS\*

WC

5 CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT  
TO ITEMS 2(d) or 2(e)

6 CITIZENSHIP OR PLACE OF ORGANIZATION

BRITISH VIRGIN ISLANDS

7 SOLE VOTING POWER

871,132 (including 14,500 shares subject to  
call options)

NUMBER OF  
SHARES  
BENEFICIALLY  
OWNED BY  
EACH  
REPORTING  
PERSON WITH

8 SHARED VOTING POWER

NONE

9 SOLE DISPOSITIVE POWER

871,132 (including 14,500 shares subject to  
call options)

10 SHARED DISPOSITIVE POWER

NONE

11 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH PERSON

871,132 (including 14,500 shares subject to call options)

12 CHECK IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES  
CERTAIN SHARES\*

13 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)

1.25%

14 TYPE OF REPORTING PERSON\*

OO

\* SEE INSTRUCTIONS

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1	NAME OF REPORTING PERSON I.R.S. IDENTIFICATION NOS. OF ABOVE PERSONS (ENTITIES ONLY)	
	BARINGTON OFFSHORE ADVISORS II, LLC	
2	CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP*	(a) <input checked="" type="checkbox"/> (b) <input type="checkbox"/>
3	SEC USE ONLY	
4	SOURCE OF FUNDS*	
	OO	
5	CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO ITEMS 2(d) or 2(e)	<input type="checkbox"/>
6	CITIZENSHIP OR PLACE OF ORGANIZATION	
	DELAWARE	
	7	SOLE VOTING POWER
		871,132 (including 14,500 shares subject to call options)
NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH	8	SHARED VOTING POWER
		NONE
	9	SOLE DISPOSITIVE POWER
		871,132 (including 14,500 shares subject to call options)
	10	SHARED DISPOSITIVE POWER
		NONE
11	AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH PERSON	
	871,132 (including 14,500 shares subject to call options)	
12	CHECK IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES*	<input type="checkbox"/>
13	PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)	
	1.25%	
14	TYPE OF REPORTING PERSON*	
	IA, OO	

\* SEE INSTRUCTIONS



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1 NAME OF REPORTING PERSON  
I.R.S. IDENTIFICATION NOS. OF ABOVE PERSONS (ENTITIES ONLY)  
  
BARINGTON CAPITAL GROUP, L.P.

2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP\* (a)   
(b)

3 SEC USE ONLY

4 SOURCE OF FUNDS\*  
  
OO

5 CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT  
TO ITEMS 2(d) or 2(e)

6 CITIZENSHIP OR PLACE OF ORGANIZATION  
  
NEW YORK

7 SOLE VOTING POWER  
  
1,658,269 (including 28,000 shares subject to  
call options)

NUMBER OF  
SHARES  
BENEFICIALLY  
OWNED BY  
EACH  
REPORTING  
PERSON WITH

8 SHARED VOTING POWER  
  
NONE

9 SOLE DISPOSITIVE POWER  
  
1,658,269 (including 28,000 shares subject to  
call options)

10 SHARED DISPOSITIVE POWER  
  
NONE

11 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH PERSON  
  
1,658,269 (including 28,000 shares subject to call options)

12 CHECK IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES  
CERTAIN SHARES\*

13 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)  
  
2.39%

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14 TYPE OF REPORTING PERSON\*

PN

\* SEE INSTRUCTIONS

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1 NAME OF REPORTING PERSON  
I.R.S. IDENTIFICATION NOS. OF ABOVE PERSONS (ENTITIES ONLY)  
  
LNA CAPITAL CORP.

2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP\* (a)   
(b)

3 SEC USE ONLY

4 SOURCE OF FUNDS\*  
  
OO

5 CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT  
TO ITEMS 2(d) or 2(e)

6 CITIZENSHIP OR PLACE OF ORGANIZATION  
  
DELAWARE

7 SOLE VOTING POWER  
  
1,658,269 (including 28,000 shares subject to  
call options)

8 SHARED VOTING POWER  
  
NONE

9 SOLE DISPOSITIVE POWER  
  
1,658,269 (including 28,000 shares subject to  
call options)

10 SHARED DISPOSITIVE POWER  
  
NONE

11 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH PERSON  
  
1,658,269 (including 28,000 shares subject to call options)

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12 CHECK IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES\*

[ ]

13 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)

2.39%

14 TYPE OF REPORTING PERSON\*

CO

\* SEE INSTRUCTIONS

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1 NAME OF REPORTING PERSON  
I.R.S. IDENTIFICATION NOS. OF ABOVE PERSONS (ENTITIES ONLY)

JAMES A. MITAROTONDA

2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP\* (a) [X]  
(b) [ ]

3 SEC USE ONLY

4 SOURCE OF FUNDS\*

00

5 CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO ITEMS 2(d) or 2(e) [ ]

6 CITIZENSHIP OR PLACE OF ORGANIZATION

UNITED STATES

7 SOLE VOTING POWER

1,658,269 (including 28,000 shares subject to call options)

NUMBER OF  
SHARES  
BENEFICIALLY  
OWNED BY  
EACH  
REPORTING  
PERSON WITH

8 SHARED VOTING POWER

NONE

9 SOLE DISPOSITIVE POWER

1,658,269 (including 28,000 shares subject to call options)

10 SHARED DISPOSITIVE POWER



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EACH  
REPORTING  
PERSON WITH

9 SOLE DISPOSITIVE POWER

-0-

10 SHARED DISPOSITIVE POWER

2,002,339 (including 707,100 shares subject to  
call options)

11 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH PERSON

2,002,339 (including 707,100 shares subject to call options)

12 CHECK IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES  
CERTAIN SHARES\*

[ ]

13 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)

2.88%

14 TYPE OF REPORTING PERSON\*

IA; CO

\* SEE INSTRUCTIONS

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1 NAME OF REPORTING PERSON  
I.R.S. IDENTIFICATION NOS. OF ABOVE PERSONS (ENTITIES ONLY)

CLINTON MULTISTRATEGY MASTER FUND, LTD.

2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP\* (a) [X]  
(b) [ ]

3 SEC USE ONLY

4 SOURCE OF FUNDS\*

WC

5 CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT  
TO ITEMS 2(d) or 2(e) [ ]

6 CITIZENSHIP OR PLACE OF ORGANIZATION

CAYMAN ISLANDS

7 SOLE VOTING POWER

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-0-

NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH	8	SHARED VOTING POWER  390,935 (including 87,000 shares subject to call options)
	9	SOLE DISPOSITIVE POWER
		-0-
	10	SHARED DISPOSITIVE POWER  390,935 (including 87,000 shares subject to call options)

11 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH PERSON  
390,935 (including 87,000 shares subject to call options)

12 CHECK IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES  
CERTAIN SHARES\* [ ]

13 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)  
0.56%

14 TYPE OF REPORTING PERSON\*  
CO

\* SEE INSTRUCTIONS

-----  
CUSIP NO. 254067101  
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1 NAME OF REPORTING PERSON  
I.R.S. IDENTIFICATION NOS. OF ABOVE PERSONS (ENTITIES ONLY)  
  
CLINTON SPECIAL OPPORTUNITIES MASTER FUND, LTD.

2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP\* (a) [X]  
(b) [ ]

3 SEC USE ONLY

4 SOURCE OF FUNDS\*  
  
WC

5 CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT  
TO ITEMS 2(d) or 2(e) [ ]

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-----  
6 CITIZENSHIP OR PLACE OF ORGANIZATION  
CAYMAN ISLANDS  
-----  
7 SOLE VOTING POWER  
-0-  
-----  
NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH 8 SHARED VOTING POWER  
269,313  
-----  
9 SOLE DISPOSITIVE POWER  
-0-  
-----  
10 SHARED DISPOSITIVE POWER  
269,313  
-----  
11 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH PERSON  
269,313  
-----  
12 CHECK IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES\* [ ]  
-----  
13 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)  
0.39%  
-----  
14 TYPE OF REPORTING PERSON\*  
CO  
-----

\* SEE INSTRUCTIONS

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-----  
1 NAME OF REPORTING PERSON  
I.R.S. IDENTIFICATION NOS. OF ABOVE PERSONS (ENTITIES ONLY)  
CLINTON MAGNOLIA MASTER FUND, LTD.  
-----  
2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP\* (a) [X]  
(b) [ ]  
-----  
3 SEC USE ONLY  
-----  
4 SOURCE OF FUNDS\*  
-----

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WC

5 CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO ITEMS 2(d) or 2(e) [ ]

6 CITIZENSHIP OR PLACE OF ORGANIZATION  
CAYMAN ISLANDS

7 SOLE VOTING POWER  
-0-

8 SHARED VOTING POWER  
1,342,091 (including 620,100 shares subject to call options)

9 SOLE DISPOSITIVE POWER  
-0-

10 SHARED DISPOSITIVE POWER  
1,342,091 (including 620,100 shares subject to call options)

11 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH PERSON  
1,342,091 (including 620,100 shares subject to call options)

12 CHECK IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES\* [ ]

13 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)  
1.93%

14 TYPE OF REPORTING PERSON\*  
CO

\* SEE INSTRUCTIONS

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1 NAME OF REPORTING PERSON  
I.R.S. IDENTIFICATION NOS. OF ABOVE PERSONS (ENTITIES ONLY)  
GEORGE HALL

2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP\* (a) [X]



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(b) [ ]

-----	
3	SEC USE ONLY
-----	
4	SOURCE OF FUNDS*
	AF
-----	
5	CHECK IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO ITEMS 2(d) or 2(e) [ ]
-----	
6	CITIZENSHIP OR PLACE OF ORGANIZATION
	UNITED STATES
-----	
	7 SOLE VOTING POWER
	-0-
-----	
NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH	8 SHARED VOTING POWER
	2,002,339 (including 707,100 shares subject to call options)
-----	
	9 SOLE DISPOSITIVE POWER
	-0-
-----	
	10 SHARED DISPOSITIVE POWER
	2,002,339 (including 707,100 shares subject to call options)
-----	
11	AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH PERSON
	2,002,339 (including 707,100 shares subject to call options)
-----	
12	CHECK IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES* [ ]
-----	
13	PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)
	2.88%
-----	
14	TYPE OF REPORTING PERSON*
	IN
-----	
	* SEE INSTRUCTIONS
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This Amendment No. 1 amends and supplements the Schedule 13D filed

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with the Securities and Exchange Commission (the "SEC") on September 25, 2008 (the "Statement"), by and on behalf of Barington Companies Equity Partners, L.P. ("Barington"), the Clinton Group, Inc. and others with respect to the Class A common stock, par value \$0.01 per share (the "Common Stock"), of Dillard's Inc., a Delaware corporation (the "Company"). The principal executive offices of the Company are located at 1600 Cantrell Road, Little Rock, Arkansas 72201.

### Item 2. IDENTITY AND BACKGROUND.

The fourth paragraph of Item 2 (a) - (c) of the Statement is hereby amended and restated as follows:

As of October 23, 2008, the Reporting Entities are the beneficial owners of, in the aggregate, 3,660,608 shares of Common Stock, which includes 735,100 shares of Common Stock subject to call options, representing approximately 5.27% of the shares of Common Stock presently outstanding based upon the 69,443,560 shares of Common Stock reported by the Company to be issued and outstanding as of August 30, 2008 in its Form 10-Q for the quarterly period ended August 2, 2008 filed with the SEC on September 11, 2008 (the "Issued and Outstanding Shares").

### Item 3. SOURCE AND AMOUNT OF FUNDS OR OTHER CONSIDERATION.

Item 3 of the Statement is hereby amended and supplemented as follows:

All of the purchases of Common Stock and presently exercisable American-style call options by the Reporting Entities since the filing of the Statement were funded by working capital, which may, at any given time, include margin loans made by brokerage firms in the ordinary course of business. The amount of funds expended for purchases of Common Stock since the filing of the Statement was approximately \$23,750 by Barington Companies Equity Partners, L.P., \$13,750 by Barington Investments, L.P. and \$40,000 by Barington Companies Offshore Fund, Ltd., and for the purchases of Common Stock and presently exercisable call options to acquire Common Stock since the filing of the the Statement was approximately \$96,901 by Clinton Multistrategy Master Fund, Ltd., \$673,108 by Clinton Special Opportunities Master Fund, Ltd., and \$1,090,200 by Clinton Magnolia Master Fund, Ltd.

### Item 4. PURPOSE OF TRANSACTION.

Item 4 of the Statement is hereby amended and supplemented as follows:

On October 24, 2008, James A. Mitarotonda, the Chairman and Chief Executive Officer of Barington Capital Group, L.P., and George E. Hall, the Chairman and Chief Executive Officer of Clinton Group, Inc., sent a letter to Robert C. Connor, Peter R. Johnson and Warren A. Stephens, who are the independent Class B directors of the Company. Among other things, the letter calls upon the independent Class B directors to work with the Board's Class A directors to immediately begin the process of looking for a new chief executive officer. The letter notes the Reporting Entities' belief that the future of the Company rests in the hands of the three independent Class B directors, as, together with the Class A directors, they have the power and authority to make changes desperately needed at the Company. This description of the letter is a summary only and is qualified by reference to the letter, a copy of which is attached as Exhibit 99.4 and incorporated herein by reference.

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CUSIP NO. 254067101  
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### Item 5. INTEREST IN SECURITIES OF THE ISSUER.

Item 5 (a) - (c) of the Statement is hereby amended and restated as follows:

(a) - (b) As of October 23, 2008, Barington Companies Equity Partners, L.P. beneficially owned an aggregate of 499,227 shares of Common Stock, which includes 8,400 shares of Common Stock subject to call options, representing approximately 0.72% of the Issued and Outstanding Shares. As of October 23, 2008, Barington Investments, L.P. beneficially owned 287,910 shares of Common Stock, which includes 5,100 shares of Common Stock subject to call options, representing approximately 0.41% of the Issued and Outstanding Shares. As of October 23, 2008, Barington Companies Offshore Fund, Ltd. beneficially owned 871,132 shares of Common Stock, which includes 14,500 shares of Common Stock subject to call options, representing approximately 1.25% of the Issued and Outstanding Shares. As the general partner of Barington Companies Equity Partners, L.P., Barington Companies Investors, LLC may be deemed to beneficially own the 499,227 shares of Common Stock beneficially owned by Barington Companies Equity Partners, L.P., which includes 8,400 shares of Common Stock subject to call options, representing approximately 0.72% of the Issued and Outstanding Shares. As the general partner of Barington Investments, L.P., Barington Companies Advisors, LLC may be deemed to beneficially own the 287,910 shares of Common Stock beneficially owned by Barington Investments, L.P., which includes 5,100 shares of Common Stock subject to call options, representing approximately 0.41% of the Issued and Outstanding Shares. As the investment advisor to Barington Companies Offshore Fund, Ltd., Barington Offshore Advisors II, LLC may be deemed to beneficially own the 871,132 shares of Common Stock beneficially owned by Barington Companies Offshore Fund, Ltd., which includes 14,500 shares of Common Stock subject to call options, representing approximately 1.25% of the Issued and Outstanding Shares. As the majority member of Barington Companies Investors, LLC, Barington Companies Advisors, LLC and Barington Offshore Advisors II, LLC, Barington Capital Group, L.P. may be deemed to beneficially own the 499,227 shares of Common Stock beneficially owned by Barington Companies Equity Partners, L.P., the 287,910 shares of Common Stock beneficially owned by Barington Investments, L.P. and the 871,132 shares of Common Stock beneficially owned by Barington Companies Offshore Fund, Ltd., constituting an aggregate of 1,658,269 shares of Common Stock, including an aggregate of 28,000 shares of Common Stock subject to call options, representing approximately 2.39% of the Issued and Outstanding Shares. As the general partner of Barington Capital Group, L.P., LNA Capital Corp. may be deemed to beneficially own the 499,227 shares of Common Stock beneficially owned by Barington Companies Equity Partners, L.P., the 287,910 shares of Common Stock beneficially owned by Barington Investments, L.P. and the 871,132 shares of Common Stock beneficially owned by Barington Companies Offshore Fund, Ltd., constituting an aggregate of 1,658,269 shares of Common Stock, including an aggregate of 28,000 shares of Common Stock subject to call options, representing approximately 2.39% of the Issued and Outstanding Shares. As the sole stockholder and director of LNA Capital Corp., James A. Mitarotonda may be deemed to beneficially own the 499,227 shares of Common Stock beneficially owned by Barington Companies Equity Partners, L.P., the 287,910 shares of Common Stock beneficially owned by Barington Investments, L.P. and the 871,132 shares of Common Stock beneficially owned by Barington Companies Offshore Fund, Ltd., constituting an aggregate of 1,658,269 shares of Common Stock, including an aggregate of 28,000 shares of Common Stock subject to call options, representing approximately 2.39% of the Issued and Outstanding Shares. Mr. Mitarotonda has sole voting and dispositive power with respect to the 499,227 shares of Common Stock beneficially owned by Barington Companies Equity Partners, L.P., which includes 8,400 shares of Common Stock subject to call options, the 287,910 shares of Common Stock beneficially owned by Barington Investments, L.P., which includes 5,100 shares of Common Stock subject to call options, and the 871,132 shares of Common Stock beneficially owned by Barington Companies Offshore Fund, Ltd., which includes

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14,500 shares of Common Stock subject to call options. Mr. Mitarotonda disclaims beneficial ownership of any such shares except to the extent of his pecuniary interest therein.

As of October 23, 2008, Clinton Multistrategy Master Fund, Ltd. beneficially owned 390,935 shares of Common Stock, which includes 87,000 shares of Common Stock subject to call options, representing approximately 0.56% of the Issued and Outstanding Shares. As of October 23, 2008, Clinton Special Opportunities Master Fund, Ltd. beneficially owned 269,313 shares of Common Stock, representing approximately 0.39% of the Issued and Outstanding Shares. As of October 23, 2008, Clinton Magnolia Master Fund, Ltd. beneficially owned 1,342,091 shares of Common Stock, which includes 620,100 shares of Common Stock subject to call options, representing approximately 1.93% of the Issued and Outstanding Shares. By virtue of investment management agreements with each of Clinton Multistrategy Master Fund, Ltd., Clinton Special Opportunities Master Fund, Ltd. and Clinton Magnolia Master Fund, Ltd., Clinton Group, Inc. may be deemed to beneficially own the 390,935 shares of Common Stock beneficially owned by Clinton Multistrategy Master Fund, Ltd., the 269,313 shares of Common Stock beneficially owned by Clinton Special Opportunities Master Fund, Ltd. and the 1,342,091 shares of Common Stock beneficially owned by Clinton Magnolia Master Fund, Ltd., constituting an aggregate of 2,002,339 shares of Common Stock, including an aggregate of 707,100 shares of Common Stock subject to call options, representing approximately 2.88% of the Issued and Outstanding Shares. By virtue of his direct and indirect control of Clinton Group, Inc., Mr. Hall may be deemed to beneficially own the 390,935 shares of Common Stock beneficially owned by Clinton Multistrategy Master Fund, Ltd., the 269,313 shares of Common Stock beneficially owned by Clinton Special Opportunities Master Fund, Ltd., and the 1,342,091 shares of Common Stock beneficially owned by Clinton Magnolia Master Fund, Ltd., constituting an aggregate of 2,002,339 shares of Common Stock, including an aggregate of 707,100 shares of Common Stock subject to call options, representing approximately 2.88% of the Issued and Outstanding Shares. By virtue of investment management agreements with each of Clinton Multistrategy Master Fund, Ltd., Clinton Special Opportunities Master Fund, Ltd. and Clinton Magnolia Master Fund, Ltd., Clinton Group, Inc. has the power to vote or direct the voting, and to dispose or direct the disposition, of the 390,935 shares of Common Stock beneficially owned by Clinton Multistrategy Master Fund, Ltd., which includes 87,000 shares of Common Stock subject to call options, the 269,313 shares of Common Stock beneficially owned by Clinton Special Opportunities Master Fund, Ltd., and the 1,342,091 shares of Common Stock beneficially owned by Clinton Magnolia Master Fund, Ltd., which includes 620,100 shares of Common Stock subject to call options. By virtue of his direct and indirect control of Clinton Group, Inc., Mr. Hall is deemed to have shared voting power and shared dispositive power with respect to all shares of Common Stock as to which Clinton Group, Inc. has voting power or dispositive power. Accordingly, Clinton Group, Inc. and Mr. Hall are deemed to have shared voting and shared dispositive power with respect to the 390,935 shares of Common Stock beneficially owned by Clinton Multistrategy Master Fund, Ltd., which includes 87,000 shares of Common Stock subject to call options, the 269,313 shares of Common Stock beneficially owned by Clinton Special Opportunities Master Fund, Ltd., and the 1,342,091 shares of Common Stock beneficially owned by Clinton Magnolia Master Fund, Ltd., which includes 620,100 shares of Common Stock subject to call options. Mr. Hall disclaims beneficial ownership of any such shares except to the extent of his beneficial ownership thereof.

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Except to the extent expressly stated herein, each Reporting Entity disclaims beneficial ownership of any shares of Common Stock beneficially owned by any other Reporting Entity.

The Reporting Entities do not believe that certain of the foregoing information is called for by the Items of Schedule 13D and are disclosing it for supplemental informational purposes only. Information with respect to each of the Reporting Entities is given solely by such Reporting Entity and no Reporting Entity shall have responsibility for the accuracy or completeness of information supplied by another Reporting Entity.

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(c) Information concerning all transactions in shares of Common Stock effected by the Reporting Entities since the filing of the Statement is set forth in Schedule A attached hereto and incorporated herein by reference.

Item 6. CONTRACTS, ARRANGEMENTS, UNDERSTANDING OR RELATIONSHIPS WITH RESPECT TO SECURITIES OF THE ISSUER

The third paragraph of item 6 of the Statement is hereby amended and restated as follows:

Certain of the Reporting Entities have entered into, and may, from time to time, enter into in the future, certain publicly traded, American-style call and put option market contracts with unrelated third parties. As of October 23, 2008, Barington Companies Equity Partners, L.P., Barington Investments, L.P. and Barington Companies Offshore Fund, Ltd. beneficially owned 8,400, 5,100 and 14,500 shares of Common Stock, respectively, pursuant to American-style call options with strike prices ranging from \$12.50 to \$15.00 and expiration dates of November 22, 2008. As of October 23, 2008, Clinton Multistrategy Master Fund, Ltd. and Clinton Magnolia Master Fund, Ltd. beneficially owned 87,000 and 620,100 shares of Common Stock, respectively, pursuant to American-style call options with strike prices ranging from \$7.50 to \$15.00 and expiration dates ranging from November 22, 2008 to January 17, 2009.

Item 7. MATERIAL TO BE FILED AS EXHIBITS.

99.4 Letter, dated October 24, 2008, from James A. Mitarotonda, the Chairman and Chief Executive Officer of Barington Capital Group, L.P., and George E. Hall, the Chairman and Chief Executive Officer of Clinton Group, Inc., to Robert C. Connor, Peter R. Johnson and Warren A. Stephens, the independent Class B directors of the Company.

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SIGNATURES

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After reasonable inquiry and to the best knowledge and belief of the undersigned, the undersigned certify that the information set forth in this Statement is true, complete and correct.

Dated: October 24, 2008

BARINGTON COMPANIES EQUITY PARTNERS, L.P.  
By: Barington Companies Investors, LLC,  
its general partner

By: /s/ James A. Mitarotonda  
-----

Name: James A. Mitarotonda  
Title: Managing Member

BARINGTON COMPANIES INVESTORS, LLC

By: /s/ James A. Mitarotonda  
-----

Name: James A. Mitarotonda  
Title: Managing Member

BARINGTON INVESTMENTS, L.P.

By: Barington Companies Advisors, LLC,  
its general partner

By: /s/ James A. Mitarotonda  
-----

Name: James A. Mitarotonda  
Title: Managing Member

BARINGTON COMPANIES ADVISORS, LLC

By: /s/ James A. Mitarotonda  
-----

Name: James A. Mitarotonda  
Title: Managing Member

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BARINGTON COMPANIES OFFSHORE FUND, LTD.

By: /s/ James A. Mitarotonda  
-----

Name: James A. Mitarotonda  
Title: Authorized Signatory

BARINGTON OFFSHORE ADVISORS II, LLC

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By: /s/ James A. Mitarotonda  
-----

Name: James A. Mitarotonda  
Title: Managing Member

BARINGTON CAPITAL GROUP, L.P.

By: LNA Capital Corp.,  
its general partner

By: /s/ James A. Mitarotonda  
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Name: James A. Mitarotonda  
Title: President and CEO

LNA CAPITAL CORP.

By: /s/ James A. Mitarotonda  
-----

Name: James A. Mitarotonda  
Title: President and CEO

/s/ James A. Mitarotonda  
-----

James A. Mitarotonda

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CLINTON MULTI STRATEGY MASTER FUND, LTD.

By: Clinton Group, Inc.,  
its investment manager

By: /s/ Francis Ruchalski  
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Name: Francis Ruchalski  
Title: Chief Financial Officer

CLINTON SPECIAL OPPORTUNITIES MASTER  
FUND, LTD.

By: Clinton Group, Inc.,  
its investment manager

By: /s/ Francis Ruchalski  
-----

Name: Francis Ruchalski  
Title: Chief Financial Officer

CLINTON MAGNOLIA MASTER FUND, LTD.

By: Clinton Group, Inc.,

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its investment manager

By: /s/ Francis Ruchalski  
-----

Name: Francis Ruchalski  
Title: Chief Financial Officer

CLINTON GROUP, INC.

By: /s/ Francis Ruchalski  
-----

Name: Francis Ruchalski  
Title: Chief Financial Officer

/s/ George E. Hall  
-----

George E. Hall

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SCHEDULE A

This schedule sets forth information with respect to each purchase and sale of Common Stock which were effectuated by a Reporting Entity since the filing of the Statement. All transactions were effectuated in the open market through a broker.

Barington Companies Equity Partners, L.P.

DATE OF TRADE	SHARES PURCHASED (SOLD)	PRICE PER SHARE
-----	-----	-----
10/2/2008	(30,110)	\$12.4764
10/3/2008	(25,925)	11.6963
10/21/2008	1,900	12.5000
10/22/2008	(1,900)	5.5100

Barington Investments, L.P.

DATE OF TRADE	SHARES PURCHASED (SOLD)	PRICE PER SHARE
-----	-----	-----
10/2/2008	(17,350)	\$12.4764
10/3/2008	(14,938)	11.6963
10/17/2008	200	12.5000
10/21/2008	900	12.5000
10/22/2008	(1,100)	5.5100

Barington Companies Offshore Fund, Ltd.

DATE OF TRADE	SHARES PURCHASED (SOLD)	PRICE PER SHARE
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10/2/2008	(52,540)	\$12.4764
10/3/2008	(45,237)	11.6963
10/21/2008	3,200	12.5000
10/22/2008	(3,200)	5.5100

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Clinton Magnolia Master Fund, Ltd.

DATE OF TRADE	SHARES PURCHASED (SOLD)	PRICE PER SHARE
-----	-----	-----
7/17/08	22,500	\$ 9.46
7/18/08	5,200	10.06
7/18/08	15,000	10.27
7/18/08	(2,500)	10.00
7/22/08	10,000	9.72
7/22/08	500	10.00
7/22/08	(500)	10.25
7/23/08	13,000	11.64
7/30/08	4,000	9.95
7/30/08	15,000	10.67
8/11/08	2,600	11.00
8/12/08	(65,500)	11.76
8/26/08	43,500	11.25
8/29/08	15,000	12.36
9/2/08	41,100	13.56
9/3/08	5,000	13.39
9/3/08	25,000	13.50
9/4/08	37,100	13.33
9/8/08	12,000	14.36
9/8/08	(15,000)	14.27
9/9/08	65,000	15.14
9/12/08	150,000	12.92
9/15/08	33,900	11.98
9/17/08	40,434	11.93
9/17/08	45,720	11.95
9/19/08	50,000	14.03
9/19/08	(258,500)	12.50
9/19/08	45,000	15.00
9/19/08	25,000	13.89
10/3/08	11,000	11.32
10/7/08	25,000	10.24
10/8/08	22,000	9.61
10/8/08	3,000	9.46
10/14/08	(23,300)	8.24
10/14/08	(8,390)	8.49
10/17/08	10,000	10.00
10/17/08	10,000	6.56
10/22/08	(26,200)	5.49

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Clinton Multistrategy Master Fund, Ltd.

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DATE OF TRADE	SHARES PURCHASED (SOLD)	PRICE PER SHARE
-----	-----	-----
7/16/08	(11,762)	\$ 9.30
7/17/08	22,500	9.46
7/18/08	15,000	10.27
7/18/08	5,200	10.06
7/22/08	10,000	9.72
7/22/08	500	10.00
7/22/08	(500)	10.25
7/23/08	13,000	11.64
7/30/08	4,000	9.95
7/30/08	15,000	10.67
8/12/08	(149,500)	11.76
8/29/08	15,000	12.36
9/8/08	8,000	14.36
9/8/08	(10,000)	14.27
9/17/08	53,340	11.95
9/17/08	47,173	11.93
9/18/08	15,100	12.57
9/19/08	(37,500)	12.50
9/22/08	50,000	13.37
9/22/08	109,000	12.90
9/22/08	(9,155)	12.88

Clinton Special Opportunities Master Fund,  
Ltd.

DATE OF TRADE	SHARES PURCHASED (SOLD)	PRICE PER SHARE
-----	-----	-----
9/16/08	45,000	\$ 12.14
9/16/08	47,000	12.19
9/17/08	47,173	11.93
9/17/08	53,340	11.95
9/18/08	62,500	11.75
9/19/08	(74,200)	12.50
10/6/08	22,000	10.23
10/10/08	31,500	7.64
10/10/08	(10,000)	9.27
10/17/08	25,000	7.50
10/20/08	20,000	6.61