

DILLARDS INC
Form SC 13D/A
March 25, 2008

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

SCHEDULE 13D
(Rule 13d-101)
(Amendment No. 3)

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

Dillard's, Inc.
(Name of Issuer)

Class A Common Stock, par value \$0.01 per share
(Title of Class of Securities)

254067101
(CUSIP Number)

Peter G. Smith, Esq.
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(Name, Address and Telephone Number of Person
Authorized to Receive Notices and Communications)

March 20, 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:

(Continued on following pages)

SCHEDULE 13D

CUSIP No. 254067101

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1) NAME OF REPORTING PERSON

Barington Companies Equity Partners, L.P.

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

Delaware

7) SOLE VOTING POWER

NUMBER OF SHARES 597,230

BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH 8) SHARED VOTING POWER
none9) SOLE DISPOSITIVE POWER
597,23010) SHARED DISPOSITIVE POWER
none

11) AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

597,230

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

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

0.84%

14) TYPE OF REPORTING PERSON

PN

SCHEDULE 13D

CUSIP No. 254067101

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1) NAME OF REPORTING PERSON

Barington Companies Investors, LLC

2) CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP (a) x

(b) o

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) o

6) CITIZENSHIP OR PLACE OF ORGANIZATION

Delaware

7) SOLE VOTING POWER

NUMBER OF SHARES 597,230

BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH

8) SHARED VOTING POWER none

9) SOLE DISPOSITIVE POWER 597,230

10) SHARED DISPOSITIVE POWER

none

11) AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

597,230

12) CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES o

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

0.84%

14) TYPE OF REPORTING PERSON

OO

SCHEDULE 13D

CUSIP No. 254067101

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1) NAME OF REPORTING PERSON

Barington Investments, L.P.

2) CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP (a) x

(b) o

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) o

6) CITIZENSHIP OR PLACE OF ORGANIZATION

Delaware

7) SOLE VOTING POWER

NUMBER OF SHARES 395,507

BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH

8) SHARED VOTING POWER

none

9) SOLE DISPOSITIVE POWER

395,507

10) SHARED DISPOSITIVE POWER

none

11) AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

395,507

12) CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES o

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

0.56%

14) TYPE OF REPORTING PERSON

PN

SCHEDULE 13D

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1) NAME OF REPORTING PERSON

Barington Companies Advisors, LLC

2) CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP (a) x

(b) o

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) o

6) CITIZENSHIP OR PLACE OF ORGANIZATION

Delaware

7) SOLE VOTING POWER

NUMBER OF SHARES 395,507

BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH

8) SHARED VOTING POWER none

9) SOLE DISPOSITIVE POWER 395,507

10) SHARED DISPOSITIVE POWER none

11) AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON 395,507

12) CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES o

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

14) TYPE OF REPORTING PERSON

OO-

SCHEDULE 13D

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1) NAME OF REPORTING PERSON

Barington Companies Offshore Fund, Ltd.

2) CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP (a) x

(b) o

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) o

6) CITIZENSHIP OR PLACE OF ORGANIZATION

British Virgin Islands

7) SOLE VOTING POWER

NUMBER OF SHARES 1,042,132

BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH

8) SHARED VOTING POWER
none

9) SOLE DISPOSITIVE POWER
1,042,132

10) SHARED DISPOSITIVE POWER
none

11) AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON
1,042,132

12) CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES o

13) PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)
1.46%

14) TYPE OF REPORTING PERSON
OO

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1) NAME OF REPORTING PERSON
 Barington Offshore Advisors II, LLC

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

NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH

1,042,132

8) SHARED VOTING POWER
 none

9) SOLE DISPOSITIVE POWER
 1,042,132

10) SHARED DISPOSITIVE POWER
 none

11) AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON
 1,042,132

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

13) PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)
 1.46%

14) TYPE OF REPORTING PERSON
 IA, OO

SCHEDULE 13D

CUSIP No. 254067101

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1) NAME OF REPORTING PERSON

Barington Capital Group, L.P.

2) CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP (a) x

(b) o

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) o

6) CITIZENSHIP OR PLACE OF ORGANIZATION

New York

7) SOLE VOTING POWER

NUMBER OF SHARES 2,034,869

BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH

8) SHARED VOTING POWER
none

9) SOLE DISPOSITIVE POWER
2,034,869

10) SHARED DISPOSITIVE POWER

none

11) AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

2,034,869

12) CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES o

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

2.86%

14) TYPE OF REPORTING PERSON

PN

SCHEDULE 13D

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1) NAME OF REPORTING PERSON

LNA Capital Corp.

2) CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP (a) x

(b) o

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) o

6) CITIZENSHIP OR PLACE OF ORGANIZATION

Delaware

7) SOLE VOTING POWER

NUMBER OF SHARES 2,034,869

BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH

8) SHARED VOTING POWER

none

9) SOLE DISPOSITIVE POWER

2,034,869

10) SHARED DISPOSITIVE POWER

none

11) AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

2,034,869

12) CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES o

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

2.86%

14) TYPE OF REPORTING PERSON

CO

SCHEDULE 13D

CUSIP No. 254067101

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1) NAME OF REPORTING PERSON
James A. Mitarotonda

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
United States

7) SOLE VOTING POWER

NUMBER OF SHARES 2,034,869

BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH 8) SHARED VOTING POWER none

9) SOLE DISPOSITIVE POWER 2,034,869

10) SHARED DISPOSITIVE POWER none

11) AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON 2,034,869

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

13) PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11) 2.86%

14) TYPE OF REPORTING PERSON
IN

SCHEDULE 13D

CUSIP No. 254067101

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1) NAME OF REPORTING PERSON
 RJG Capital Partners, L.P.

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
 Delaware

7) SOLE VOTING POWER

NUMBER OF SHARES 11,500

BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH 8) SHARED VOTING POWER none

9) SOLE DISPOSITIVE POWER 11,500

10) SHARED DISPOSITIVE POWER none

11) AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON 11,500

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

13) PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11) 0.02%

14) TYPE OF REPORTING PERSON
 PN

SCHEDULE 13D

CUSIP No. 254067101

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1) NAME OF REPORTING PERSON
 RJG Capital Management, LLC

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

NUMBER OF SHARES 11,500

BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH 8) SHARED VOTING POWER none

9) SOLE DISPOSITIVE POWER 11,500

10) SHARED DISPOSITIVE POWER none

11) AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON 11,500

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

13) PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11) 0.02%

14) TYPE OF REPORTING PERSON OO-

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1) NAME OF REPORTING PERSON

Ronald J. Gross

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

(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

United States

7) SOLE VOTING POWER

NUMBER OF SHARES 11,500

BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH

8) SHARED VOTING POWER none

9) SOLE DISPOSITIVE POWER 11,500

10) SHARED DISPOSITIVE POWER none

11) AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON 11,500

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

13) PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11) 0.02%

14) TYPE OF REPORTING PERSON IN

SCHEDULE 13D

CUSIP No. 254067101

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1) NAME OF REPORTING PERSON

Clinton Multistrategy Master Fund, Ltd.

2) CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP (a) x

(b) o

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) o

6) CITIZENSHIP OR PLACE OF ORGANIZATION

Cayman Islands

7) SOLE VOTING POWER

NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH

none

8) SHARED VOTING POWER

8)

SHARED VOTING POWER

OWNED BY EACH REPORTING PERSON WITH

494,750

9) SOLE DISPOSITIVE POWER

9)

SOLE DISPOSITIVE POWER

PERSON WITH

none

10) SHARED DISPOSITIVE POWER

494,750

11) AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

494,750

12) CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES o

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

0.70%

14) TYPE OF REPORTING PERSON

CO

SCHEDULE 13D

CUSIP No. 254067101

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1) NAME OF REPORTING PERSON
Clinton Special Opportunities Master Fund, Ltd.

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
Cayman Islands

7) SOLE VOTING POWER

NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH

8) SHARED VOTING POWER
20,000

9) SOLE DISPOSITIVE POWER
none

10) SHARED DISPOSITIVE POWER
20,000

11) AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON
20,000

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

13) PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)
0.03%

14) TYPE OF REPORTING PERSON
CO

SCHEDULE 13D

CUSIP No. 254067101

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1) NAME OF REPORTING PERSON
Clinton Magnolia Master Fund, Ltd.

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
Cayman Islands

7) SOLE VOTING POWER

NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH

8) SHARED VOTING POWER
1,247,400

9) SOLE DISPOSITIVE POWER
none

10) SHARED DISPOSITIVE POWER
1,247,400

11) AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON
1,247,400

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

13) PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)
1.75%

14) TYPE OF REPORTING PERSON
CO-

SCHEDULE 13D

CUSIP No. 254067101

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1) NAME OF REPORTING PERSON

Clinton Lexington Master Fund, L.P.

2) CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP (a) x

(b) o

3) SEC USE ONLY

4) SOURCE OF FUNDS AF

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

6) CITIZENSHIP OR PLACE OF ORGANIZATION

Cayman Islands

7) SOLE VOTING POWER

NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH none

8) SHARED VOTING POWER none

9) SOLE DISPOSITIVE POWER none

10) SHARED DISPOSITIVE POWER none

11) AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON none

12) CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES o

13) PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11) none

14) TYPE OF REPORTING PERSON

PN-

SCHEDULE 13D

CUSIP No. 254067101

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1) NAME OF REPORTING PERSON
Clinton Group, Inc.

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

3) SEC USE ONLY

4) SOURCE OF FUNDS AF

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

NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH

	8) SHARED VOTING POWER	none
	9) SOLE DISPOSITIVE POWER	1,762,150
		none

10) SHARED DISPOSITIVE POWER
1,762,150

11) AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON
1,762,150

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

13) PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)
2.48%

14) TYPE OF REPORTING PERSON
IA, CO

SCHEDULE 13D

CUSIP No. 254067101

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1) NAME OF REPORTING PERSON

George E. Hall

2) CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP (a) x

(b) o

3) SEC USE ONLY

4) SOURCE OF FUNDS AF

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

6) CITIZENSHIP OR PLACE OF ORGANIZATION

United States

7) SOLE VOTING POWER

NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH

none

8) SHARED VOTING POWER

1,762,150

9) SOLE DISPOSITIVE POWER

none

10) SHARED DISPOSITIVE POWER

1,762,150

11) AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

1,762,150

12) CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES o

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

2.48%

14) TYPE OF REPORTING PERSON

IN-

This Amendment No. 3 amends and supplements the Schedule 13D filed with the Securities and Exchange Commission (the "SEC") on January 29, 2008, as amended by that certain Amendment No. 1 filed with the SEC on March 4, 2008 and that certain Amendment No. 2 filed with the SEC on March 19, 2008 (collectively, the "Statement"), by and on behalf of Barington Companies Equity Partners, L.P. ("Barington") 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 second paragraph of Item 2 (a) - (c) of the Statement is hereby amended and restated as follows:

As of March 21, 2008, the Reporting Entities are the beneficial owners of, in the aggregate, 3,808,519 shares of Common Stock, representing approximately 5.35% of the shares of Common Stock presently outstanding based upon the 71,155,347 shares of Common Stock reported by the Company to be issued and outstanding as of December 1, 2007 in its Form 10-Q filed with the SEC on December 5, 2007 (the "Issued and Outstanding Shares"). Clinton Lexington Master Fund, L.P. no longer beneficially owns Common Stock of the Company and, as a result, is no longer required to be included as a member of any group with the other Reporting Entities in future amendments to this Schedule 13D.

Item 3. Source and Amount of Funds or Other Consideration.

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

Since the filing of the Statement, the Reporting Entities purchased an aggregate of 381,650 shares of Common Stock and 74,700 shares of Common Stock subject to American-style call options. The amount of funds expended for purchases of Common Stock since the filing of the Statement was approximately \$3,308,328.00 by Clinton Magnolia Master Fund, Ltd and \$3,450,709.50 by Clinton Magnolia Master Fund, Ltd. The amount of funds expended for purchases of American-style call options to acquire Common Stock since the filing of the Statement was approximately \$4,380.00 by Barington Companies Equity Partners, L.P., \$2,900.00 by Barington Investments, L.P. and \$7,660.00 by Barington Companies Offshore Fund, Ltd.

All purchases of Common Stock and American-style call options to acquire Common Stock by the Reporting Entities since the filing of the Statement were made in open market transactions. All such purchases of Common Stock and American-style call options to acquire Common Stock were funded by working capital, which may, at any given time, include margin loans made by brokerage firms in the ordinary course of business. All transactions in shares of Common Stock effected by the Reporting Entities since the filing of the Statement, including, without limitation, shares of Common Stock subject to listed American-style call and put options, are set forth in the Schedule attached hereto and incorporated herein by reference.

Item 4. Purpose of Transaction.

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

On March 20, 2008, Barington and Clinton Multistrategy Master Fund, Ltd. (“Clinton”) delivered a letter (the “March Demand Letter”) to the Company demanding, pursuant to Section 220 of the Delaware General Corporation Law and the common law of the State of Delaware, copies of certain books and records of the Company in order to enable Barington and Clinton to investigate and communicate with the Company’s stockholders regarding matters relating to their mutual interests as stockholders, including, without limitation, the use of corporate assets, the levels and types of compensation, perquisites and benefits provided to directors and executive officers of the Company or related parties, the nature of any family, business or personal relationships between the Company’s executive officers and directors, Board oversight and certain decisions by the Board or its committees regarding the foregoing matters or otherwise affecting the Board, the management or corporate governance of the Company or other interests of stockholders. A copy of the March Demand Letter is attached as Exhibit 99.7 and incorporated herein by reference. The foregoing description of the March Demand Letter is qualified in its entirety by reference to such exhibit.

Item 5. Interest in Securities of the Issuer.

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

(a) – (b) As of March 21, 2008, Barington Companies Equity Partners, L.P. beneficially owns an aggregate of 597,230 shares of Common Stock, which includes 29,400 shares of Common Stock subject to call options, representing approximately 0.84% of the Issued and Outstanding Shares. As of March 21, 2008, Barington Investments, L.P. beneficially owns 395,507 shares of Common Stock, which includes 19,400 shares of Common Stock subject to call options, representing approximately 0.56% of the Issued and Outstanding Shares. As of March 21, 2008, Barington Companies Offshore Fund, Ltd. beneficially owns 1,042,132 shares of Common Stock, which includes 51,200 shares of Common Stock subject to call options, representing approximately 1.46% 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 597,230 shares of Common Stock beneficially owned by Barington Companies Equity Partners, L.P., which includes 29,400 shares of Common Stock subject to call options, representing approximately 0.84% 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 395,507 shares of Common Stock beneficially owned by Barington Investments, L.P., which includes 19,400 shares of Common Stock subject to call options, representing approximately 0.56% 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 1,042,132 shares of Common Stock beneficially owned by Barington Companies Offshore Fund, Ltd., which includes 51,200 shares of Common Stock subject to call options, representing approximately 1.46% 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 597,230 shares of Common Stock beneficially owned by Barington Companies Equity Partners, L.P., the 395,507 shares of Common Stock beneficially owned by Barington Investments, L.P. and the 1,042,132 shares of Common Stock beneficially owned by Barington Companies Offshore Fund, Ltd., constituting an aggregate of 2,034,869 shares of Common Stock, including an aggregate of 100,000 shares of Common Stock subject to call options, representing approximately 2.86% 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 597,230 shares of Common Stock beneficially owned by Barington Companies Equity Partners, L.P., the 395,507 shares of Common Stock beneficially

owned by Barington Investments, L.P. and the 1,042,132 shares of Common Stock beneficially owned by Barington Companies Offshore Fund, Ltd., constituting an aggregate of 2,034,869 shares of Common Stock, including an aggregate of 100,000 shares of Common Stock subject to call options, representing approximately 2.86% 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 597,230 shares of Common Stock beneficially owned by Barington Companies Equity Partners, L.P., the 395,507 shares of Common Stock beneficially owned by Barington Investments, L.P. and the 1,042,132 shares of Common Stock beneficially owned by Barington Companies Offshore Fund, Ltd., constituting an aggregate of 2,034,869 shares of Common Stock, including an aggregate of 100,000 shares of Common Stock subject to call options, representing approximately 2.86% of the Issued and Outstanding Shares. Mr. Mitarotonda has sole voting and dispositive power with respect to the 597,230 shares of Common Stock beneficially owned by Barington Companies Equity Partners, L.P., which includes 29,400 shares of Common Stock subject to call options, the 395,507 shares of Common Stock beneficially owned by Barington Investments, L.P., which includes 19,400 shares of Common Stock subject to call options, and the 1,042,132 shares of Common Stock beneficially owned by Barington Companies Offshore Fund, Ltd., which includes 51,200 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 March 21, 2008, RJG Capital Partners, L.P. beneficially owns 11,500 shares of Common Stock, representing approximately 0.02% of the Issued and Outstanding Shares. As the general partner of RJG Capital Partners, L.P., RJG Capital Management, LLC may be deemed to beneficially own the 11,500 shares owned by RJG Capital Partners, L.P., representing approximately 0.02% of the Issued and Outstanding Shares. As the managing member of RJG Capital Management, LLC, which in turn is the general partner of RJG Capital Partners, L.P., Mr. Gross may be deemed to beneficially own the 11,500 shares owned by RJG Capital Partners, L.P., representing approximately 0.02% of the Issued and Outstanding Shares. Mr. Gross has sole voting and dispositive power with respect to the 11,500 shares owned by RJG Capital Partners, L.P. by virtue of his authority to vote and dispose of such shares. Mr. Gross disclaims beneficial ownership of any such shares except to the extent of his pecuniary interest therein.

As of March 21, 2008, Clinton Multistrategy Master Fund, Ltd. beneficially owns 494,750 shares of Common Stock, representing approximately 0.70% of the Issued and Outstanding Shares. As of March 21, 2008, Clinton Special Opportunities Master Fund, Ltd. beneficially owns 20,000 shares of Common Stock subject to call options, representing approximately 0.03% of the Issued and Outstanding Shares. As of March 21, 2008, Clinton Magnolia Master Fund, Ltd. beneficially owns 1,247,400 shares of Common Stock, representing approximately 1.75% 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 494,750 shares of Common Stock beneficially owned by Clinton Multistrategy Master Fund, Ltd., the 20,000 shares of Common Stock subject to call options beneficially owned by Clinton Special Opportunities Master Fund, Ltd. and the 1,247,400 shares of Common Stock beneficially owned by Clinton Magnolia Master Fund, Ltd., constituting an aggregate of 1,762,150 shares of Common Stock, including an aggregate of 20,000 shares of Common Stock subject to call options, representing approximately 2.48% 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 494,750 shares of Common Stock beneficially owned by Clinton Multistrategy Master Fund, Ltd., the 20,000 shares of Common Stock subject to call options beneficially owned by Clinton Special Opportunities Master Fund, Ltd., and the 1,247,400 shares of Common Stock beneficially owned by Clinton Magnolia Master Fund, Ltd., constituting an aggregate of 1,762,150 shares of Common Stock, including an aggregate of 20,000 shares of Common Stock subject to call options, representing approximately 2.48% 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 494,750 shares of Common Stock beneficially owned by Clinton Multistrategy Master Fund, Ltd., the 20,000 shares of Common Stock subject to call options beneficially owned by Clinton Special Opportunities Master Fund, Ltd. and the 1,247,400 shares of Common Stock beneficially owned by Clinton Magnolia Master Fund, Ltd. 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 494,750 shares of Common Stock beneficially owned by Clinton Multistrategy Master Fund, Ltd., the 20,000 shares of Common Stock subject to call options beneficially owned by Clinton Special Opportunities Master Fund, Ltd. and the 1,247,400 shares of Common Stock beneficially owned by Clinton Magnolia Master Fund, Ltd. Mr. Hall disclaims beneficial ownership of any such shares except to the extent of his pecuniary interest therein.

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.

(c) Information concerning all transactions in shares of Common Stock effected by the Reporting Entities since the filing of the Statement, including, without limitation, with respect to shares of Common Stock subject to listed American-style call and put options, is set forth in the Schedule attached hereto and incorporated herein by reference.

Item 7. Material to be Filed as Exhibits.

99.7 Letter dated March 20, 2008 from Barington and Clinton to the Company.

SIGNATURES

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: March 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

BARINGTON COMPANIES OFFSHORE FUND, LTD.

By: /s/ James A. Mitarotonda
Name: James A. Mitarotonda
Title: Authorized Signatory

BARINGTON OFFSHORE ADVISORS II, LLC

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
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

RJG CAPITAL PARTNERS, L.P.

By: RJG Capital Management, LLC, its general partner

By: /s/ Ronald J. Gross
Name: Ronald J. Gross
Title: Managing Member

RJG CAPITAL MANAGEMENT, LLC

By: /s/ Ronald J. Gross
Name: Ronald J. Gross
Title: Managing Member

/s/ Ronald J. Gross
Ronald J. Gross

CLINTON MULTISTRATEGY MASTER FUND, LTD.

By: Clinton Group, Inc., its investment manager

By: /s/ Francis Ruchalski
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., its investment manager

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

CLINTON LEXINGTON MASTER FUND, L.P.

By: Clinton Group, Inc., 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

SCHEDULE

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

Options purchased and sold by Barington Companies Equity Partners, L.P.

Date	Transaction		Quantity	Exercise Price	Expiration Date	Unit Price	Cost(*)
	Type	Type					
3/19/2008	Sell	Put	(14,700)	\$17.50	3/22/2008	\$0.550	\$(8,085.00)
3/19/2008	Buy	Call	21,900	\$17.50	3/22/2008	\$0.200	\$4,380.00
3/19/2008	Sell	Call	(43,900)	\$17.50	3/22/2008	\$0.267	\$(11,721.30)
3/20/2008	Sell	Call	(36,800)	\$17.50	3/22/2008	\$0.503	\$(18,510.40)
3/20/2008	Sell	Put	(13,000)	\$17.50	3/22/2008	\$0.050	\$(650.00)
3/20/2008	Expired	Put	(3,400)	\$17.50	3/22/2008		

Options purchased and sold by Barington Investments, L.P.

Date	Transaction		Quantity	Exercise Price	Expiration Date	Unit Price	Cost(*)
	Type	Type					
3/19/2008	Sell	Put	(9,700)	\$17.50	3/22/2008	\$0.550	\$(5,335.00)
3/19/2008	Buy	Call	14,500	\$17.50	3/22/2008	\$0.200	\$2,900.00
3/19/2008	Sell	Call	(29,100)	\$17.50	3/22/2008	\$0.267	\$(7,769.70)
3/20/2008	Sell	Call	(24,200)	\$17.50	3/22/2008	\$0.503	\$(12,172.60)
3/20/2008	Sell	Put	(8,700)	\$17.50	3/22/2008	\$0.050	\$(435.00)
3/20/2008	Expired	Put	(2,300)	\$17.50	3/22/2008		

Options purchased and sold by Barington Companies Offshore Fund, Ltd.

Date	Transaction		Quantity	Exercise Price	Expiration Date	Unit Price	Cost(*)
	Type	Type					
3/19/2008	Sell	Put	(25,600)	\$17.50	3/22/2008	\$0.550	\$(14,080.00)
3/19/2008	Buy	Call	38,300	\$17.50	3/22/2008	\$0.200	\$7,660.00
3/19/2008	Sell	Call	(76,700)	\$17.50	3/22/2008	\$0.267	\$(20,478.90)
3/20/2008	Sell	Call	(64,000)	\$17.50	3/22/2008	\$0.503	\$(32,192.00)
3/20/2008	Sell	Put	(23,300)	\$17.50	3/22/2008	\$0.050	\$(1,165.00)
3/20/2008	Expired	Put	(5,700)	\$17.50	3/22/2008		

Shares purchased and sold by Clinton Multistrategy Master Fund, Ltd.

Date	Number of Shares	Price per Share	Cost(*)
3/19/2008	134,500	\$17.443	\$2,346,083.50

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3/19/2008	1,600	\$17.104	\$27,366.40
3/20/2008	(127,000)	\$15.000	\$(1,905,000.00)
3/20/2008	(28,900)	\$17.500	\$(505,750.00)
3/20/2008	51,350	\$18.206	\$934,878.10

Options purchased and sold by Clinton Multistrategy Master Fund, Ltd.

Date	Transaction Type	Type	Quantity	Exercise Price	Expiration Date	Unit Price	Cost(*)
		Cover					
3/19/2008	Short	Call	20,000	\$15.00	3/21/2008	\$2.460	\$49,200.00
		Cover					
3/19/2008	Short	Call	13,000	\$15.00	3/21/2008	\$2.750	\$35,750.00
3/19/2008	Short Sell	Call	(60,000)	\$17.50	4/19/2008	\$1.150	\$(69,000.00)
3/20/2008	Short Sell	Call	(30,000)	\$20.00	4/19/2008	\$0.500	\$(15,000.00)
3/20/2008	Short Sell	Call	(30,000)	\$17.50	4/19/2008	\$1.387	\$(41,610.00)

Options purchased and sold by Clinton Special Opportunities Master Fund, Ltd.

Date	Transaction Type	Type	Quantity	Exercise Price	Expiration Date	Unit Price	Cost(*)
		Cover					
3/19/2008	Short	Call	10,000	\$15.00	3/21/2008	\$2.750	\$27,500.00

Shares purchased by Clinton Magnolia Master Fund, Ltd.

Date	Number of Shares	Price per Share	Cost(*)
3/19/2008	17,400	\$17.330	\$301,542.00
3/19/2008	1,100	\$17.104	\$18,814.40
3/19/2008	89,700	\$17.443	\$1,564,637.10
3/20/2008	86,000	\$18.206	\$1,565,716.00
3/20/2008	(70,300)	\$17.500	\$(1,230,250.00)

Options purchased and sold by Clinton Magnolia Master Fund, Ltd.

Date	Transaction Type	Type	Quantity	Exercise Price	Expiration Date	Unit Price	Cost(*)
		Cover					
3/19/2008	Short	Call	40,000	\$15.00	3/21/2008	\$2.559	\$102,360.00
3/19/2008	Short Sell	Call	(120,000)	\$17.50	4/19/2008	\$1.150	\$(138,000.00)
3/20/2008	Short Sell	Call	(60,000)	\$20.00	4/19/2008	\$0.504	\$(30,240.00)
3/20/2008	Short Sell	Call	(110,000)	\$17.50	4/19/2008	\$1.364	\$(150,040.00)

Shares sold by Clinton Lexington Master Fund, L.P.

Date	Number of Shares	Price per Share	Cost(*)
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3/19/2008	(17,400)	\$17.330	\$(301,542.00)
3/20/2008	(121,700)	\$15.000	\$(1,825,500.00)
3/20/2008	(10,600)	\$17.500	\$(185,500.00)

(*) Excludes commissions and other execution-related costs