

DILLARDS INC
Form S-8
November 27, 2007

AS FILED WITH THE SECURITIES AND EXCHANGE COMMISSION ON NOVEMBER __, 2007

REGISTRATION NO. 33-_____

SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

FORM S-8
REGISTRATION STATEMENT

UNDER

THE SECURITIES ACT OF 1933

DILLARD'S, INC.

(Exact Name of Registrant as Specified in its Charter)

DELAWARE

71-0388071

(State or Other Jurisdiction of
Incorporation or organization)

(I.R.S. Employer Identification No.)

1600 CANTRELL ROAD
LITTLE ROCK, ARKANSAS 72201
501-376-5200
(Address of Principal Executive Offices)

DILLARD'S, INC. RETIREMENT PLAN TRUST
(formerly, the Dillard Department Stores, Inc. Retirement Plan)
(Full title of the plan)

JAMES I. FREEMAN
SENIOR VICE PRESIDENT AND
CHIEF FINANCIAL OFFICER
DILLARD'S, INC.
1600 CANTRELL ROAD
LITTLE ROCK, ARKANSAS 72201
501-376-5200

(Name, address, including zip code, and telephone number, including area code, of agent for service)

With a copy to:

ROBERT T. SMITH
FRIDAY, ELDREDGE & CLARK, LLP
400 WEST CAPITOL, SUITE 2000
LITTLE ROCK, ARKANSAS 72201
501-376-2011

CALCULATION OF REGISTRATION FEE

| TITLE OF SECURITIES TO BE REGISTERED | MAXIMUM AMOUNT TO BE REGISTERED (1) | AGGREGATE OFFERING PRICE PER SHARE (2) | PROPOSED AMOUNT OF OFFERING PRICE (2) | PROPOSED MAXIMUM REGISTRATION FEE |
|--|---|--|---|--|
| Class A Common Stock, par value \$.01 per share | 3,000,000 shares | \$ 18.14 | \$ 54,420,000 | \$ 1,670.69 |

(1) Pursuant to Rule 416(a) the number of shares of Common Stock registered hereunder includes such indeterminate number of additional shares of Common Stock as may be offered or issued in the future to prevent dilution resulting from stock splits, stock dividends or similar transactions.

(2) Estimated solely for the purpose of computing the registration fee. This amount was calculated pursuant to Rule 457(h) under the Securities Act of 1933 on the basis of \$18.14 per share, which was the average of the high and low prices of the Common Stock on the New York Stock Exchange on November 23, 2007.

Item 3. Incorporation of Documents by Reference.

REGISTRATION OF ADDITIONAL SECURITIES

Dillard's, Inc. (the "Company") is hereby registering 3,000,000 additional shares of its common stock, par value \$.01 per share (the "Common Stock"), for issuance under the Dillard's, Inc. Retirement Plan Trust (formerly known as the Dillard Department Stores, Inc. Retirement Plan) which shares may be either newly issued by the Company or purchased in open market transactions. A registration statement on Form S-8 (Registration No. 33-42553) (the "Prior Registration Statement") as filed with the Securities and Exchange Commission on August 30, 1991, relating to the same class of securities and the same employee benefit plan are currently effective and, in accordance with Instruction E of the General Instructions to Form S-8, the contents of the Prior Registration Statement are incorporated herein by reference.

Item 5. Interests of Named Experts and Counsel.

Certain legal matters regarding shares of Common Stock will be passed upon for the Company by Friday, Eldredge & Clark, LLP. William H. Sutton, the former managing partner of Friday, Eldredge & Clark, LLP, and a current director of the Company, beneficially owns or has the right to acquire 59,382 shares of Common Stock.

Item 8. Exhibits.

| <u>Number</u> | <u>Description</u> |
|---------------|--|
| 4.1 | Restated Certificate of Incorporation (Exhibit 3 to Form 10-Q for the quarter ended August 1, 1992 in 1-6140). |
| 4.2 | Amended & Restated By-Laws, as currently in effect. |
| 5.1 | Opinion of Friday, Eldredge & Clark, LLP, regarding Common Stock. |
| 5.2 | Internal Revenue Service Determination Letters. |
| 23.1 | Consent of Friday, Eldredge & Clark, LLP (included in the opinion filed as Exhibit 5.1). |
| 23.2 | Consent of Independent Registered Public Accounting Firm. |

Item 9. Undertakings.

The undersigned registrant hereby undertakes to include any material information with respect to the plan of distribution not previously disclosed in the registration statement or any material change to such information in the registration statement.

SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, the registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-8 and has duly caused this Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the County of Pulaski, State of Arkansas, this 27th day of November, 2007.

DILLARD'S, INC.

By: /s/ James I. Freeman
Name: James I. Freeman
Title: Senior Vice President and Chief
Financial Officer

SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, this Registration Statement has been signed by the following persons in the capacities and on the date indicated.

| <u>SIGNATURE</u> | <u>TITLE</u> | <u>DATE</u> |
|--|---|--------------------|
| /s/ William Dillard William Dillard II | Chief Executive Officer and Director (Principal Executive Officer) | November 17, 2007 |
| /s/ Alex Dillard Alex Dillard | President and Director | November 17, 2007 |
| /s/ Mike Dillard Mike Dillard | Executive Vice President and Director | November 17, 2007 |
| /s/ Drue Corbusier Drue Corbusier | Executive Vice President and Director | November 17, 2007 |
| /s/ James I. Freeman James I. Freeman | Senior Vice President and Chief Financial Officer and Director | November 17, 2007 |
| /s/ J.C. Watts, Jr. J.C. Watts, Jr. | Director | November 17, 2007 |
| /s/ Will D. Davis Will D. Davis | Director | November 17, 2007 |
| /s/ Robert C. Connor Robert C. Connor | Director | November 17, 2007 |
| /s/ William H. Sutton William H. Sutton | Director | November 17, 2007 |
| /s/ Warren A. Stephens Warren A. Stephens | Director | November 17, 2007 |
| /s/ John Paul Hammerschmidt John Paul Hammerschmidt | Director | November 17, 2007 |
| /s/ Peter R. Johnson Peter R. Johnson | Director | November 17, 2007 |

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