

Dillard's, Inc.

1600 Cantrell Road - P.O. Box 486 - Little Rock, Arkansas 72203-0486

Paul J. Schroeder, Jr.
Vice President and General Counsel
Telephone (501) 376-5365
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March 6, 2007

Via Fax 614-728-5938

Ohio Department of Job and Family Services
Rapid Response Section
Attention: Jim Turner, Section Chief
145 South Front Street, 4th Floor
Columbus, OH 43215

Re: Notice - Federal Workers Adjustment and
Retraining Notification Act (WARN)

Dear Mr. Turner:

This letter is provided on behalf of Dillard's, Inc. and The Higbee Company d/b/a Dillard's.

The purpose of this letter is to inform you that the Dillard's store located in Midway Mall, 4000 Midway Mall, Elyria, OH 44035, will be closed in its entirety on a date no earlier than May 5, 2007, and no later than May 18, 2007. We anticipate that the closing will be permanent. Attached as Exhibit "A" is a listing of the job titles of the affected positions and the number of employees in each group who will be separated from employment.

No employee "bumping rights" exist at this facility for use by the employees at other facilities of the company. Employees at this facility are not represented by a union. Separation pay is not available.

You may contact Nanette Savage at the above address and telephone number 501-376-5261 relative to any questions you may have.

Sincerely,

A handwritten signature in black ink, appearing to be "Paul J. Schroeder, Jr.", written in a cursive style.

Paul J. Schroeder, Jr.

/ns

EXHIBIT "A"

Dillard's Store at Midway Mall Employees Affected by Closing	
Position	Number in Position
Store Manager	1
Operations Manager	1
Area Sales Manager	5
Secretary	1
Cashier	2
Office Associate	2
Maintenance Engineer	1
Sales Support Manager	1
Dock & Housekeeping	8
Security	2
Counter Administrator	2
Selling Specialist	5
Sales Associate	65

Date Received	March 6, 2007
Company Name	Dillard's, Inc.
Location (City)	Elyria, OH
Number of Affected Workers	96
Layoff Date	May 5, 2007
Phone Number	(501) 376-5261
Union Affiliation	None
WARN Identification No.	004-06-070