

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
Telecopier (501) 376-5031

August 27, 2007

Jim Turner, Chief
Rapid Response Section
Ohio Department of Job and Family Services
145 South Front Street
P.O. Box 1618
Columbus, OH 43216-1618

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

Dear Mr. Turner:

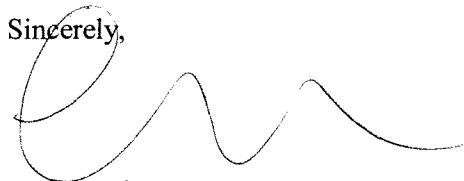
This letter is provided on behalf of Dillard's, Inc. and The Higbee Company d/b/a Dillard's.

The purpose of this letter is to inform you that the Dillard's store located in Southwyck Mall at 2040 S. Reynolds Road, Suite 300, Toledo, OH 43614, will be closed in its entirety on November 3, 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 over a horizontal line.

Paul J. Schroeder, Jr.

/ns

EXHIBIT "A"

Dillard's Store in Southwyck Mall Employees Affected by Closing	
Position	Number in Position
Store Manager	1
Assistant Store Manager	1
Area Sales Manager	7
Assistant Area Sales Manager	1
Business Manager	2
Secretary	1
Cashier	3
Office Associate	3
Manager – Dock/Receiving	1
Dock & Housekeeping	9
Security	7
Camera Monitor	3
Counter Administrator	1
Selling Specialist	1
Coat/Swim Sales Specialist	1
Sales Associate	88
Certified Fitter	1
Sales Trainee	16
Alterations	2
Beauty Salon Manager	1
Rising Star	4
Cosmetologist	5
Salon Coordinator	2