

DILLARDS INC
Form S-8
December 09, 2008

AS FILED WITH THE SECURITIES AND EXCHANGE COMMISSION ON DECEMBER ____, 2008

REGISTRATION NO. 333-_____

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

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, or a smaller reporting company. See the definitions of large accelerated filer, accelerated filer and smaller reporting company in Rule 12b-2 of the Exchange Act.

Large accelerated filer

Accelerated filer

Non-accelerated filer

Smaller reporting company

CALCULATION OF REGISTRATION FEE

TITLE OF SECURITIES TO BE REGISTERED	AMOUNT TO BE REGISTERED (1)	PROPOSED MAXIMUM OFFERING PRICE		
		PER SHARE (2)	MAXIMUM AGGREGATE OFFERING PRICE (2)	AMOUNT OF REGISTRATION FEE
Class A Common Stock, par value \$.01 per share	8,000,000 shares	\$ 3.53	\$ 28,240,000	\$ \$1,109.83

(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 \$ 3.53 per share, which was the average of the high and low prices of the Common Stock on the New York Stock Exchange on December 3, 2008.

PART II
INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

Item 3. Incorporation of Documents by Reference.

REGISTRATION OF ADDITIONAL SECURITIES

Dillard's, Inc. (the "Company") is hereby registering 8,000,000 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 8. Exhibits.

Number	Description
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 (Exhibit 4.2 to Form S-8 filed November 27, 2007 in 333-147636).
5.1	Opinion of Friday, Eldredge & Clark, LLP, regarding Common Stock.
5.2	Internal Revenue Service Determination Letters (Exhibit 5.2 to Form S-8 filed November 27, 2007 in 333-147636).
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 9th day of December, 2008.

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.

SIGNATURE	TITLE	DATE
/s/ William Dillard, II William Dillard II	Chief Executive Officer and Director (Principal Executive Officer)	November 25, 2008
/s/ Alex Dillard Alex Dillard	President and Director	November 25, 2008
/s/ Mike Dillard Mike Dillard	Executive Vice President and Director	November 25, 2008
/s/ Drue Corbusier Drue Corbusier	Executive Vice President and Director	November 25, 2008
/s/ James I. Freeman James I. Freeman	Senior Vice President and Chief Financial Officer and Director	November 25, 2008
/s/ Frank R. Mori Frank R. Mori	Director	November 25, 2008
/s/ James A. Haslam, III James A. Haslam, III	Director	November 25, 2008
/s/ Robert C. Connor Robert C. Connor	Director	November 25, 2008
/s/ Nick White Nick White	Director	November 25, 2008
/s/ Warren A. Stephens Warren A. Stephens	Director	November 25, 2008
/s/ Peter R. Johnson Peter R. Johnson	Director	November 25, 2008
/s/ R. Brad Martin R. Brad Martin	Director	November 25, 2008

EXHIBIT INDEX

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