

SECURITIES AND EXCHANGE COMMISSION

FORM SC 13G/A

Schedule filed to report acquisition of beneficial ownership of 5% or more of a class of equity securities by passive investors and certain institutions [amend]

Filing Date: **1999-09-10**
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SUBJECT COMPANY

DILLARDS INC

CIK: **28917** | IRS No.: **710388071** | State of Incorporation: **DE** | Fiscal Year End: **0131**
Type: **SC 13G/A** | Act: **34** | File No.: **005-02823** | Film No.: **99709115**
SIC: **5311** Department stores

Business Address
*1600 CANTRELL RD
LITTLE ROCK AR 72201
5013765200*

FILED BY

PRUDENTIAL INSURANCE CO OF AMERICA

CIK: **729057** | IRS No.: **221211670** | State of Incorporation: **NJ** | Fiscal Year End: **1231**
Type: **SC 13G/A**
SIC: **6311** Life insurance

Mailing Address
*751 BROAD STREET
NEWARK NJ 07102*

Business Address
*PRUDENTIAL PLZ
751 BROAD STREET
NEWARK NJ 07102-3777
9738024284*

SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

SCHEDULE 13G

Under the Securities Exchange Act of 1934

Amendment # 2

Name of

Issuer: DILLARD'S INCORPORATED

Title of Class

of Securities: Common Stock

CUSIP Number: 254067101

1) NAME OF I.R.S. IDENTIFICATION NO. OF REPORTING PERSON

The Prudential Insurance Company of America 22-1211670

2.) MEMBER OF A GROUP: (a) N/A
(b) N/A

3) SEC USE ONLY:

4) PLACE OF ORGANIZATION: A mutual insurance company organized
under the laws of the State of New Jersey

NUMBER OF SHARES BENEFICIALLY OWNED BY REPORTING PERSON WITH:

5) Sole Voting Power:	1,207,920	See Exhibit A
6) Shared Voting Power:	9,255,066	See Exhibit A
7) Sole Dispositive Power:	1,207,920	See Exhibit A
8) Shared Dispositive Power:	9,288,683	See Exhibit A

9) AGGREGATE AMOUNT BENEFICIALLY OWNED:
10,496,603 See Exhibit A

10) AGGREGATE AMOUNT IN ROW (9) EXCLUDES SHARES: Not Applicable

11) PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9):

12) TYPE OF REPORTING PERSON: IC, IA

ITEM 1(a). NAME OF ISSUER:

DILLARD'S INCORPORATED

ITEM 1(b). ADDRESS OF ISSUER'S EXECUTIVE OFFICES:

DILLARD'S INCORPORATED

1600 Cantrell Road
Little Rock, AR 72201

ITEM 2(a). NAME OF PERSON FILING:

The Prudential Insurance Company of America

ITEM 2(b). ADDRESS OF PRINCIPAL BUSINESS OFFICE:

751 Broad Street
Newark, New Jersey 07102-3777

ITEM 2(c). CITIZENSHIP:

A mutual insurance company organized under the
laws of the State of New Jersey

ITEM 2(d). TITLE OF CLASS OF SECURITIES:

Common Stock

ITEM 2(e). CUSIP NUMBER:

254067101

ITEM 3.
Company
Exchange
under
1940.

The Person filing this statement is an Insurance
as defined in Section 3(a) (19) of the Securities
Act of 1934, and an Investment Adviser registered
Section 203 of the Investment Advisers Act of

ITEM 4. OWNERSHIP:

(a) Number of Shares

Beneficially Owned:

10,496,603 See

(b) Percent of Class: 10.20

(c) Powers	Number Of Shares
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Sole power to vote or See Exhibit A to direct the vote	1,207,920
Shared power to vote or See Exhibit A to direct the vote	9,255,066
Sole power to dispose or See Exhibit A to direct disposition	1,207,920
Shared power to dispose See Exhibit A or to direct disposition	9,288,683

ITEM 5. OWNERSHIP OF 5% OR LESS OF A CLASS:

Not Applicable

ITEM 6. OWNERSHIP OF MORE THAN 5% ON BEHALF OF ANOTHER PERSON:

See Exhibit A

ITEM 7. IDENTIFICATION AND CLASSIFICATION OF THE SUBSIDIARY WHICH ACQUIRED THE SECURITY BEING REPORTED ON BY THE ULTIMATE PARENT COMPANY:

Not Applicable

ITEM 8. IDENTIFICATION AND CLASSIFICATION OF MEMBERS OF THE GROUP:

Not Applicable

ITEM 9. NOTICE OF DISSOLUTION OF GROUP:

Not Applicable

ITEM 10. CERTIFICATION:

By signing below, the Prudential Insurance Company of America certifies that, to the best of its knowledge and belief, the securities referred to above were acquired in the ordinary course of business and were not acquired for the purpose of and do not have the effect of changing or influencing the control of the issuer of such securities and were not acquired in connection with or as a participant in any transaction having such purpose or effect.

The filing of this statement should not be construed as an admission that Prudential is, for purposes of Sections 13 or 16 of the Securities Exchange Act of 1934, the beneficial owner of such shares.

SIGNATURE

After reasonable inquiry and to the best of its knowledge and belief, The Prudential Insurance Company of America certifies that the information set forth in this statement is true, complete and correct.

THE PRUDENTIAL INSURANCE COMPANY OF AMERICA

By: Ellen McGlynn Koke
Second Vice President

Date: 09/10/1999
As of: 08/31/1999

Exhibit A

ITEM 6. OWNERSHIP:

The Prudential Insurance Company of America ('Prudential') may have direct or indirect voting and/or investment discretion over 10,496,603 shares of the Issuer's common stock which are held for its own benefit, or for the benefit of its clients by its separate accounts, externally managed accounts, registered investment companies, subsidiaries and/or other affiliates. Prudential is reporting the combined holdings of these entities for the purpose of administrative convenience.

These shares were acquired in the ordinary course of business, and not with the purpose or effect of changing or influencing control of the Issuer. The filing of this statement should not be construed as an admission that Prudential is, for the purposes of Section 13 or 16 of the Securities Exchange Act of 1934, the beneficial owner of these shares.

