

Mail Stop 3561

September 25, 2007

Mr. Douglas J. Probst
Chief Financial Officer
DSW Inc.
810 DSW Drive
Columbus, Ohio 43219

RE: DSW Inc.
Form 10-K for Fiscal Year Ended February 3, 2007
Filed April 5, 2007
Form 10-Q for Fiscal Quarter Ended May 5, 2007
File No. 1-32545

Dear Mr. Probst:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

William H. Thompson
Branch Chief