



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

February 25, 2011

Michael R. MacDonald, President  
DSW Inc.  
810 DSW Drive  
Columbus, Ohio 43219

**Re: DSW, Inc.**  
**Form 10-K for the Fiscal Year Ended January 30, 2010**  
**Filed March 24, 2010**  
**File No. 1-32545**

Dear Mr. MacDonald:

We have completed our review of your filing and do not have any further comments at this time.

Sincerely,

/s/ James Lopez (for)

John Reynolds  
Assistant Director  
Office of Beverages, Apparel and  
Health Care Services