

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