



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

October 15, 2010

via U.S. mail and facsimile

Ronald A. Fromm
Chief Executive Officer
Brown Shoe Company, Inc.
8300 Maryland Avenue
St. Louis, MO

Re: Brown Shoe Company, Inc.
Form 10-K for Fiscal Year Ended January 30, 2010
Filed March 31, 2010
File No. 1-02191

Dear Mr. Fromm:

We have reviewed your September 29, 2010 supplemental response to our comments regarding the above mentioned filing and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter within ten business days by amending your filing, by providing the requested information, or by advising us when you will provide the requested response. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your filing and the information you provide in response to these comments, we may have additional comments.

Form 10-K for the Year Ended January 30, 2010

1. We reissue comment two from our letter dated July 30, 2010. We note that exhibits 10.5f(1) and 10.5f(2), have been filed in the form of the agreement and do not disclose performance targets. Please confirm that you will file the actual agreements once entered into. Please see Instruction 1 to Item 601(b)(10) of Regulation S-K. The omission of the targets fall within the Instruction 1 to Item 601. The targets may not be omitted absent a request for confidential treatment.

You may contact John Archfield (202) 551-3315 or David Walz at

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(202) 551-3358 if you have questions regarding comments on the financial statements and related matters. Please contact Susann Reilly at (202) 551-3236 or Pam Howell at (202) 551-3357 with other questions.

Sincerely,

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

cc: Ronald A. Fromm, Chief Executive Officer
Via facsimile to (314) 854-4205