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November 2, 2007

Via Certified Mail

Top-Hat Plan Exemption  
Employee Benefits Security Administration  
Room N-1513  
U.S. Department of Labor  
200 Constitution Avenue, N.W.  
Washington, D.C. 20210

**Re: DSW Inc. Nonqualified Deferred Compensation Plan  
(the "Plan")**

Dear Secretary:

The purpose of this letter is to serve as notice that, with respect to the Plan, the undersigned intends to utilize the alternative method of compliance with the reporting and disclosure requirements of Part 1 of Title I of the Employee Retirement Income Security Act of 1974 ("ERISA"), as set forth in Section 2520.104-23 of the Department of Labor's Regulations. In compliance with these requirements, the following information is provided by the undersigned employer.

Name and Address of Employer:	<u>DSW Inc.</u>
	<u>810 DSW Drive</u>
	<u>Columbus, OH 43219</u>
Employer Identification Number:	<u>31-0746639</u>

DSW Inc. hereby declares that it maintains the Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

DSW Inc. hereby states that it maintains only this one (1) Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The number of current employees in the Plan is 15.

Pursuant to Regulation Section 2520.104-23(b)(2), DSW Inc. will provide documents to the Secretary of Labor upon request as required by Section 104(a)(6) of ERISA.

Dated: November 2, 2007  
DSW Inc.

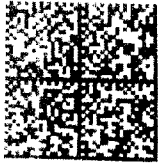
By: The Todd Organization  
Plan Administrator

SW®

C.  
W Drive  
JS, Ohio 43219



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