

Mail Stop 3561

August 11, 2008

Leslie H. Wexner, Chief Executive Officer
Limited Brands, Inc.
Three Limited Parkway, P.O. Box 16000
Columbus, Ohio 43216

Re: Limited Brands, Inc.
Form 10-K for the Fiscal Year Ended February 3, 2007
Filed April 3, 2007
File No. 001-08344

Dear Mr. Wexner:

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

Sincerely,

John Reynolds
Assistant Director

cc: Douglas L. Williams, Esq.
FAX: 614/415-7188