

Mail Stop 3561

August 21, 2008

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

**RE: Limited Brands, Inc.**  
**Form 10-K for Fiscal Year Ended February 2, 2008**  
**Filed March 28, 2008**  
**File No. 1-8344**

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