



DIVISION OF
CORPORATION FINANCE

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

MAIL STOP 3561

March 11, 2010

Mr. Stuart B. Burgdoerfer
Chief Financial Officer
Limited Brands, Inc.
Three Limited Parkway, P.O. Box 16000
Columbus, OH 43216

**Re: Limited Brands, Inc.
Form 10-K
Filed March 27, 2009
File No. 001-08344**

Dear Mr. Burgdoerfer:

We have completed our review of your filing and have no further comments at this time.

Sincerely,

John Reynolds
Assistant Director