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