

October 20, 2022

Andrew M. Meslow
Chief Executive Officer
Bath & Body Works, Inc.
Three Limited Parkway
Columbus, Ohio 43230

Inc.

Statement on Schedule 14A

2022

Re: Bath & Body Works,

Definitive Proxy

Filed March 31,

File No. 001-08344

Dear Andrew M. Meslow:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance

Disclosure Review Program