

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