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

FORM 8-K

CURRENT REPORT

**PURSUANT TO SECTION 13 OR 15(d) OF THE
SECURITIES EXCHANGE ACT OF 1934**

Date of report (Date of earliest event reported): January 7, 2010

Limited Brands, Inc.

(Exact Name of Registrant as Specified in Its Charter)

Delaware

(State or Other Jurisdiction of Incorporation)

1-8344

(Commission File Number)

31-1029810

(IRS Employer Identification No.)

**Three Limited Parkway
Columbus, OH**

(Address of Principal Executive Offices)

43230

(Zip Code)

(614) 415-7000

(Registrant's Telephone Number, Including Area Code)

Not Applicable

(Former Name or Former Address, if Changed Since Last Report)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions (see General Instruction A.2. below):

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
 - Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
 - Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
 - Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))
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Item 2.02. Results of Operations and Financial Condition.

and

Item 7.01. Regulation FD Disclosure.

The following information is being furnished pursuant to Item 2.02, “Results of Operations and Financial Condition” and Item 7.01 “Regulation FD Disclosure”, and shall not be deemed “filed” for purposes of Section 18 of the Securities Exchange Act of 1934, as amended (the “Exchange Act”), or incorporated by reference in any filing under the Securities Act of 1933, as amended, or the Exchange Act, except as shall be expressly set forth by specific reference in such a filing.

On January 7, 2010, Limited Brands, Inc. issued a press release reporting net sales and comparable store sales for the five weeks and forty-eight weeks ended January 2, 2010. In addition, the press release contains updated guidance with respect to fourth quarter 2009 earnings. A copy of the press release is attached hereto as Exhibit 99.1 and is hereby incorporated by reference.

This report made by the Company contains forward-looking statements within the meaning of Section 21E of the Securities Exchange Act of 1934. Although the Company believes that its expectations are based on reasonable assumptions, any such statements may be influenced by factors that could cause actual outcomes and results to be materially different from those projected. Among the factors that could cause actual results to differ materially from those in the forward-looking statements are included within the press release. A copy of the press release is attached hereto as Exhibit 99.1 and is hereby incorporated by reference.

Item 9.01 Financial Statements and Exhibits.

Exhibit 99.1 December Sales Release dated January 7, 2010

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

Limited Brands, Inc.

Date: January 8, 2010

By _____ /s/ STUART B. BURGDOERFER
Stuart B. Burgdoerfer
Executive Vice President and Chief Financial Officer

Limited brands

LIMITED BRANDS REPORTS DECEMBER 2009 SALES AND RAISES FOURTH QUARTER 2009 EARNINGS GUIDANCE

Columbus, Ohio, Jan. 7, 2010 — Limited Brands, Inc. (NYSE: LTD) reported a comparable store sales decrease of 2 percent for the five weeks ended Jan. 2, 2010, compared to the five weeks ended Jan. 3, 2009. The company reported net sales of \$1.660 billion for the five weeks ended Jan. 2, 2010, compared to net sales of \$1.644 billion last year.

The company reported a comparable store sales decrease of 5 percent for the 48 weeks ended Jan. 2, 2010, compared to the 48 weeks ended Jan. 3, 2009. The company reported net sales of \$8.010 billion for the 48 weeks ended Jan. 2, 2010, compared to sales of \$8.451 billion last year.

Sales and merchandise margin rates for the fourth quarter to date are above the company's initial expectations. As a result, the company is raising its fourth quarter 2009 earnings guidance to \$0.92 to \$0.97 per share, versus its previous guidance of \$0.71 to \$0.86 per share.

Les Wexner, chairman and chief executive officer, said "We are very pleased with our holiday performance. We managed inventory and expenses conservatively and focused on execution and speed to maximize sales and margin. Going forward, we plan to continue our conservative management of the business and increase our emphasis on speed and agility."

To hear further commentary on Limited Brands' prerecorded December sales message, call 1-866-639-7583 (1-866-NEWS-LTD), or log onto www.Limitedbrands.com for an audio replay.

ABOUT LIMITED BRANDS:

Limited Brands, through Victoria's Secret, Pink, Bath & Body Works, C.O. Bigelow, La Senza, White Barn Candle Co. and Henri Bendel, presently operates 3,025 specialty stores. The company's products are also available online at www.VictoriasSecret.com, www.BathandBodyWorks.com, www.HenriBendel.com and www.LaSenza.com.

Safe Harbor Statement Under the Private Securities Litigation Reform Act of 1995

We caution that any forward-looking statements (as such term is defined in the Private Securities Litigation Reform Act of 1995) contained in this press release or the December sales call involve risks and uncertainties and are subject to change based on various important factors, many of which are beyond our control. Accordingly, our future performance and financial results may differ materially from those expressed or implied in any such forward-looking statements. Words such as "estimate," "project," "plan," "believe," "expect," "anticipate," "intend," "planned," "potential" and similar expressions may identify forward-looking statements. Risks associated with the following factors, among others, in some cases have affected and in the future could affect our financial performance and actual results and could cause actual results to differ materially from those expressed or implied in any forward-looking statements included in this press release or the December sales call:

- general economic conditions, consumer confidence and consumer spending patterns;
- the global economic crisis and its impact on our suppliers, customers and other counterparties;
- the impact of the global economic crisis on our liquidity and capital resources;
- the dependence on a high volume of mall traffic and the possible lack of availability of suitable store locations on appropriate terms;
- the seasonality of our business;
- our ability to grow through new store openings and existing store remodels and expansions;
- our ability to expand into international markets;
- independent licensees;
- our direct channel business including our new distribution center;

- our failure to protect our reputation and our brand images;
- our failure to protect our trade names and trademarks;
- market disruptions including severe weather conditions, natural disasters, health hazards, terrorist activities or the prospect of these events;
- stock price volatility;
- our failure to maintain our credit rating;
- our ability to service our debt;
- the highly competitive nature of the retail industry generally and the segments in which we operate particularly;
- consumer acceptance of our products and our ability to keep up with fashion trends, develop new merchandise, launch new product lines successfully, offer products at the appropriate price points and enhance our brand image;
- our ability to retain key personnel;
- our ability to attract, develop and retain qualified employees and manage labor costs;
- our reliance on foreign sources of production, including risks related to:
 - political instability;
 - duties, taxes, other charges on imports;
 - legal and regulatory matters;
 - volatility in currency and exchange rates;
 - local business practices and political issues;
 - potential delays or disruptions in shipping and related pricing impacts; and
 - the disruption of imports by labor disputes;
- the possible inability of our manufacturers to deliver products in a timely manner or meet quality standards;
- fluctuations in energy costs;
- increases in the costs of mailing, paper and printing;
- self-insured risks;
- our ability to implement and sustain information technology systems;
- our failure to comply with regulatory requirements; and
- legal matters.

We are not under any obligation and do not intend to make publicly available any update or other revisions to any of the forward-looking statements contained in this press release or the December sales call to reflect circumstances existing after the date of this press release or to reflect the occurrence of future events even if experience or future events make it clear that any expected results expressed or implied by those forward-looking statements will not be realized. Additional information regarding these and other factors can be found in "Item 1A. Risk Factors" in our 2008 Annual Report on Form 10-K.

For further information, please contact:

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**LIMITED BRANDS
DECEMBER 2009**

Comparable Store Sales Increase (Decrease):

	<u>December 2009</u>	<u>December 2008</u>	<u>Year-to-Date 2009</u>	<u>Year-to-Date 2008</u>
Victoria's Secret Stores	(6%)	(9%)	(7%)	(8%)
La Senza	(4%)	(10%)	(9%)	(3%)
Bath & Body Works	4%	(11%)	0%	(10%)
Limited Brands	(2%)	(10%)	(5%)	(9%)

Total Stores:

	<u>Stores Operating at 1/31/09</u>	<u>Year-to-date</u>		<u>Stores Operating at 1/02/10</u>
		<u>Opened</u>	<u>Closed</u>	
Victoria's Secret Stores	1,043	13	(10)	1,046
La Senza	322	2	(24)	300
Bath & Body Works	1,638	9	(14)	1,633
Henri Bendel	5	6	—	11
Bath & Body Works Canada	6	25	—	31
Victoria's Secret Canada	—	4	—	4
Total Limited Brands	<u>3,014</u>	<u>59</u>	<u>(48)</u>	<u>3,025</u>