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June 4, 2008

Janice McGuirk
U.S. Securities and Exchange Commission
Washington, D.C. 20549

Re: **Limited Brands, Inc.**
Form 10-K for Fiscal Year Ended February 2, 2008
Filed March 28, 2008
File No. 1-8344

Dear Ms. McGuirk:

As we discussed, I am writing to confirm that Limited Brands, Inc. (the "**Company**") is in receipt of the comment letter from the SEC with respect to the above-referenced matter, and the Company intends to submit a response letter to the Staff by June 23, 2008. Thank you.

Sincerely yours,

/s/ Ning Chiu
Ning Chiu

cc: A. Meeting, Limited Brands, Inc.
D. Caplan, Davis Polk & Wardwell
S. Beshar, Davis Polk & Wardwell

By Facsimile