THE LIMITED, INC.

THREE LIMITED PARKWAY COLUMBUS, OHIO 43230 TEL 614 479 7000



KENNETH B. GILMAN Vice Chairman Chief Financial Officer

Phone: 614-479-7222 Fax: 614-479-7185

December 14, 1995

Mr. Timothy S. Lucas
Director of Research and Technical Activities
Financial Accounting Standards Board
PO Box 5116
401 Merritt 7
Norwalk, CT 06856-5115

Letter of Comment No: 23 File Reference: 1082-154 Date Received: 12/18/95

Dear Mr. Lucas:

We would like to inform you that The Limited, Inc. intends to make a statement at the Public Hearings scheduled on February 20-21, 1996, on your Exposure Draft -- Consolidated Financial Statements: Policy and Procedures. We will submit a comment letter by your deadline of January 15, 1996.

Thank you for the opportunity to respond on this important issue.

Very truly/yours,