

ABERCROMBIE & FITCH CO /DE/
Form 8-K
August 07, 2008

**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): August 7, 2008

ABERCROMBIE & FITCH CO.

(Exact name of registrant as specified in its charter)

Delaware

1-12107

31-1469076

(State or other jurisdiction
of incorporation)

(Commission File Number)

(IRS Employer Identification No.)

6301 Fitch Path, New Albany, Ohio 43054
(Address of principal executive offices) (Zip Code)
(614) 283-6500

(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:

- 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.

On August 7, 2008, Abercrombie & Fitch Co. (the Registrant) issued a news release reporting net sales and comparable store sales for the four-week period ended August 2, 2008 and for the fiscal year-to-date, and updating the Registrant's guidance in respect of earnings per diluted share for the first half of the fiscal year ending January 31, 2009. A copy of the August 7, 2008 news release is furnished as Exhibit 99.1 to this Current Report on Form 8-K and is incorporated herein by reference.

In connection with the August 7, 2008 news release, the Registrant made available by telephone a pre-recorded message addressing the Registrant's net sales and comparable store sales for the four-week period ended August 2, 2008. To listen to this pre-recorded sales message, dial (800) 395-0662, or internationally, dial (402) 220-1262. A copy of the pre-recorded sales message transcript is furnished as Exhibit 99.2 to this Current Report on Form 8-K and is incorporated herein by reference.

Item 9.01. Financial Statements and Exhibits.

(a) through (c) Not applicable.

(d) Exhibits:

The following exhibits are furnished with this Current Report on Form 8-K:

| Exhibit No. | Description |
|-------------|---|
| 99.1 | News release issued by Abercrombie & Fitch Co. on August 7, 2008 |
| 99.2 | Transcript of pre-recorded message of Abercrombie & Fitch Co. addressing net sales and comparable store sales for four-week period ended August 2, 2008 |

SIGNATURE

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.

ABERCROMBIE & FITCH CO.

Dated: August 7, 2008

By: /s/ Michael W. Kramer
Michael W. Kramer
Executive Vice President and Chief
Financial Officer

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Dated August 7, 2008
Abercrombie & Fitch Co.

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