

ABERCROMBIE & FITCH CO /DE/
Form 8-K
February 04, 2010

**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): February 4, 2010

ABERCROMBIE & FITCH CO.

(Exact name of registrant as specified in its charter)

Delaware

(State or other Jurisdiction of
Incorporation)

1-12107

(Commission File Number)

31-1469076

(IRS Employer Identification No.)

6301 Fitch Path, New Albany, Ohio

(Address of Principal Executive Offices)

43054

(Zip Code)

Registrant's telephone number, including area code: **(614) 283-6500**

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))

Item 2.02. Results of Operations and Financial Condition.

and

Item 7.01. Regulation FD Disclosure.

On February 4, 2010, Abercrombie & Fitch Co. (the Registrant) issued a press release reporting net sales and comparable store sales for the four-week period ended January 30, 2010, for the quarter (the fiscal quarter ended January 30, 2010) and for the fiscal year. A copy of the February 4, 2010 press release is furnished as Exhibit 99.1 to this Current Report on Form 8-K and is incorporated herein by reference.

In the press release issued on February 4, 2010, the Registrant noted that it continues to anticipate that its fiscal year-end review of long-lived, store assets will result in a non-cash impairment charge in the fourth quarter of fiscal 2009.

In connection with the February 4, 2010 press 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 January 30, 2010. 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 | Press release issued by Abercrombie & Fitch Co. on February 4, 2010 |
| 99.2 | Transcript of pre-recorded message of Abercrombie & Fitch Co. addressing net sales and comparable store sales for four-week period ended January 30, 2010 |

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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: February 4, 2010

By: /s/ Jonathan E. Ramsden

Jonathan E. Ramsden
Executive Vice President and Chief Financial
Officer

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Current Report on Form 8-K
Dated February 4, 2010

Abercrombie & Fitch Co.

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