ABERCROMBIE & FITCH CO /DE/ Form 8-K February 08, 2007

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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): <u>February 8, 2007</u> ABERCROMBIE & FITCH CO.

(Exact name of registrant as specified in its charter)

Delaware 1-12107 31-1469076

(State or other jurisdiction (Commission File Number) (IRS Employer Identification No.) of incorporation)

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:

- o Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- o Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
- o Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
- o 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.

On February 8, 2007, Abercrombie & Fitch Co. (the Registrant) issued a news release reporting net sales and comparable store sales for the fiscal year ended February 3, 2007. A copy of the February 8, 2007 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 February 8, 2007 news release, the Registrant made available by telephone a pre-recorded message addressing the Registrant s net sales and comparable store sales for the fiscal year ended February 3, 2007. 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 7.01. Regulation FD Disclosure

On February 8, 2007, the Registrant issued a news release reporting net sales and comparable store sales for the five-week period ended February 3, 2007. A copy of the February 8, 2007 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 February 8, 2007 news release, the Registrant made available by telephone a pre-recorded message addressing the Registrant s net sales and comparable store sales for the five-week period ended February 3, 2007. Instructions for listening to this pre-recorded sales message are noted above in Item 2.02. 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 February 8, 2007
- Transcript of pre-recorded message of Abercrombie & Fitch Co. addressing net sales and comparable store sales for five-week period ended February 3, 2007 and for the fiscal year ended February 3, 2007

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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 8, 2007 By: /s/ Michael W. Kramer

Michael W. Kramer

Executive Vice President and Chief

Financial Officer

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Exhibit No.

Description

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Current Report on Form 8-K Dated February 8, 2007 Abercrombie & Fitch Co.

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99.1	News release issued by Abercrombie & Fitch Co. on February 8, 2007
99.2	Transcript of pre-recorded message of Abercrombie & Fitch Co. addressing net sales and comparable store sales for five-week period ended February 3, 2007 and for the fiscal year ended February 3, 2007