ABERCROMBIE & FITCH CO /DE/ Form 8-K February 27, 2014

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 26, 2014

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:

- 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))

Item 2.02. Results of Operations and Financial Condition.

On February 26, 2014, Abercrombie & Fitch Co. (the "Registrant") issued a press release (the "Release") reporting the Registrant's unaudited financial results for the thirteen weeks (quarterly period) and fifty-two weeks (fiscal year) ended February 1, 2014. A copy of the Release is included as Exhibit 99.1 to this Current Report on Form 8-K and is incorporated herein by reference. The Release contains non-GAAP financial measures reflecting adjustments to the Registrant's net income and net income per diluted share for the thirteen weeks (quarterly period) and fifty-two weeks (fiscal year) ended February 1, 2014. A reconciliation between the relevant GAAP financial measures and the non-GAAP financial measures is contained in the Release. As used herein, "GAAP" refers to accounting principles generally accepted in the United States of America.

The Registrant also made available in conjunction with the Release additional unaudited quarterly financial information as of and for the quarterly periods and fiscal years ended February 1, 2014 and February 2, 2013. Additional financial information was made available for the fiscal years ended January 28, 2012, January 29, 2011 and January 30, 2010. The additional financial information is furnished as Exhibit 99.2 to this Current Report on Form 8-K and is incorporated herein by reference.

The Registrant also made available in conjunction with the Release an investor presentation of results for the quarterly period and fiscal year ended February 1, 2014. The presentation, which is available under the "Investor Presentations" tab in the "Investors" section of the Registrant's website, located at www.abercrombie.com, is furnished as Exhibit 99.3 to this Current Report on Form 8-K and is incorporated herein by reference.

The Registrant's management conducted a conference call on February 26, 2014 at approximately 8:30 a.m., Eastern Time, to review the Registrant's financial results for the thirteen-week period and fifty-two week period ended February 1, 2014. A copy of the transcript of the conference call is furnished as Exhibit 99.4 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 included with this Current Report on Form 8-K:

Exhibit No. Description

- 99.1 Press Release issued by Abercrombie & Fitch Co. on February 26, 2014
- 99.2 Additional Unaudited Quarterly and Fiscal Year Financial Information made available by Abercrombie & Fitch Co. in conjunction with the Press Release on February 26, 2014
- 99.3 Investor presentation of results for the quarterly period and fiscal year ended February 1, 2014 made available by Abercrombie & Fitch Co. with the Press Release issued on February 26, 2014

99.4Transcript of conference call held by management of Abercrombie & Fitch Co. on February 26, 2014	
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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 27, 2014 By: /s/ Jonathan E. Ramsden Jonathan E. Ramsden

Executive Vice President, Chief Operating Officer and Chief Financial

Officer

INDEX TO EXHIBITS

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