

ABERCROMBIE & FITCH CO /DE/  
Form 8-K  
January 07, 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): January 7, 2010**

**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)

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))
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Item 7.01. Regulation FD Disclosure.

On January 7, 2010, Abercrombie & Fitch Co. (the Registrant ) issued a press release reporting net sales and comparable store sales for the five-week period ended January 2, 2010 and for the fiscal year-to-date. A copy of the January 7, 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 January 7, 2010, the Registrant noted that based on the initial analysis, the Registrant expects that its fiscal year-end review of long-lived store related assets will result in a non-cash impairment charge in the fourth quarter of fiscal 2009.

In connection with the January 7, 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 five-week period ended January 2, 2010 as well as other developments described in the preceding paragraph. 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 January 7, 2010
99.2	Transcript of pre-recorded message of Abercrombie & Fitch Co. addressing net sales and comparable store sales for five-week period ended January 2, 2010

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: January 7, 2010

By: /s/ Jonathan E. Ramsden  
Jonathan E. Ramsden  
Executive Vice President and Chief  
Financial Officer

INDEX TO EXHIBITS  
Current Report on Form 8-K  
Dated January 7, 2010  
Abercrombie & Fitch Co.

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