

ABERCROMBIE & FITCH CO /DE/

Form 8-K

November 15, 2005

**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): November 9, 2005
ABERCROMBIE & FITCH CO.**

(Exact name of registrant as specified in its charter)

Delaware

001-12107

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.

On November 15, 2005, Abercrombie & Fitch Co. (the Registrant) issued a news release (the Release) reporting the Registrant's unaudited financial results for the thirteen weeks (quarterly period) ended October 29, 2005. A copy of the Release is furnished as Exhibit 99.1 to this Current Report on Form 8-K and is incorporated herein by reference.

The Registrant also made available as part of the Release a reconciliation between the Registrant's reported GAAP financial measures and the non-GAAP financial measures discussed in the Release; and additional quarterly financial information as of and for the quarterly period ended October 29, 2005 and as of and for the quarterly periods during the fiscal years ended January 29, 2005, January 31, 2004 and February 1, 2003. The reconciliation and the additional quarterly financial information are furnished as Exhibits 99.2 and 99.3 to this Current Report on Form 8-K, respectively, and incorporated herein by reference.

The Registrant's management believes that the disclosure of the non-GAAP financial measures provides useful information to investors or other users of the financial statements since it more accurately reflects the Registrant's results from operations without the impact of the non-recurring charges for the executive severance agreement in the third quarter of fiscal 2005 and the legal settlement in the third quarter of fiscal 2004.

Item 8.01. Other Events

In the Release, the Registrant also announced that its Board of Directors had declared a quarterly cash dividend of \$0.175 per share in respect of the Registrant's Class A Common Stock. The dividend was declared on November 9, 2005 and is payable on December 20, 2005 to stockholders of record on November 29, 2005.

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:

| <u>Exhibit No.</u> | <u>Description</u> |
|--------------------|--|
| 99.1 | News Release issued by Abercrombie & Fitch Co. on November 15, 2005 |
| 99.2 | Reconciliation between Reported GAAP Financial Measures And Non-GAAP Financial Measures Discussed in News Release issued by Abercrombie & Fitch Co. on November 15, 2005 |
| 99.3 | Additional Quarterly Financial Information made available by Abercrombie & Fitch Co. in conjunction with News Release on November 15, 2005 [Remainder of page intentionally left blank; signatures on following page.] |

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: November 15, 2005

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

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INDEX TO EXHIBITS

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