

ABERCROMBIE & FITCH CO /DE/

Form 8-K

January 09, 2006

**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 9, 2006 (~~January 5, 2006~~)
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:

- 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 5, 2006, Abercrombie & Fitch Co. (the Registrant) issued a news release reporting net sales and comparable store sales for the five-week period ended December 31, 2005 and net sales and comparable store sales for the fiscal year-to-date. A copy of the January 5, 2006 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 January 5, 2006 news release, the Registrant has made available by telephone a pre-recorded message addressing the Registrant's net sales and comparable store sales for the five-week period ended December 31, 2005 and net sales and comparable store sales for the fiscal year-to-date. A copy of the pre-recorded sales message transcript is furnished as Exhibit 99.2 and incorporated herein by reference.

Item 8.01. Other Events.

On January 5, 2006, the Registrant announced that the Securities and Exchange Commission (the SEC) has issued a formal order of investigation concerning trading in shares of the Registrant's Class A Common Stock, the same subject matter as the SEC's informal inquiry that the Registrant previously disclosed in Item 1 Legal Proceedings of Part II of the Quarterly Report on Form 10-Q for the quarterly period ended October 29, 2005. The SEC has requested additional information from the Registrant and certain of its current and former officers and directors. The Registrant and its personnel are cooperating fully with the SEC.

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 January 5, 2006
99.2	Transcript of pre-recorded message of Abercrombie & Fitch Co. addressing net sales and comparable store sales for the five-week period ended December 31, 2005 and for the fiscal year-to-date

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 9, 2006

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

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Dated January 9, 2006
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