

ABERCROMBIE & FITCH CO /DE/

Form 8-K

August 31, 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): August 31, 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))

Item 7.01. Regulation FD Disclosure.

On August 31, 2006, Abercrombie & Fitch Co. (the Registrant) issued a news release reporting net sales and comparable store sales for the four-week period ended August 26, 2006 and net sales and comparable store sales for the fiscal year-to-date. A copy of the August 31, 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 August 31, 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 four-week period ended August 26, 2006 and net sales and comparable store sales for the fiscal year-to-date. 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 | News Release issued by Abercrombie & Fitch Co. on August 31, 2006 |
| 99.2 | Transcript of pre-recorded message of Abercrombie & Fitch Co. addressing net sales and comparable store sales for four-week period ended August 26, 2006 and for fiscal year-to-date |

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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: August 31, 2006

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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Dated August 31, 2006
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