

ABERCROMBIE & FITCH CO /DE/

Form 8-K/A

May 09, 2006

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549
FORM 8-K/A
(Amendment No. 1)
CURRENT REPORT**

**Pursuant to Section 13 or 15(d) of the
Securities Exchange Act of 1934**

Date of Report (Date of earliest event reported): May 9, 2006 (May 4, 2006)

ABERCROMBIE & FITCH CO.

(Exact name of registrant as specified in its charter)

Delaware
(State or other jurisdiction
of incorporation)

1-12107
(Commission File Number)

31-1469076
(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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Explanatory Note: This Amendment No. 1 amends the Current Report on Form 8-K of Abercrombie & Fitch Co. (the Registrant) dated May 8, 2006, reporting under Item 7.01. Regulation FD Disclosure that the Registrant had issued a news release and made available by telephone a pre-recorded message addressing net sales and comparable store sales for the four-week period ended April 29, 2006 and net sales and comparable store sales for the quarterly period ended April 29, 2006 (which represented the fiscal year-to-date). This Amendment No. 1 amends the Current Report on Form 8-K dated May 8, 2006 in order to add the caption Item 2.02. Results of Operations and Financial Condition reflecting that information was provided in the news release and the pre-recorded telephone message regarding the net sales and comparable store sales of the Registrant for a completed quarterly period. This caption was inadvertently omitted from the Current Report on Form 8-K dated May 8, 2006. The disclosure included under Items 2.02 and 7.01 of this Amendment No. 1 is the same as the disclosure included under Item 7.01 of the Current Report on Form 8-K dated May 8, 2006 and the exhibits furnished under Item 9.01 of this Amendment No. 1 are the same as those furnished with that Current Report on Form 8-K.

Item 2.02. Results of Operations and Financial Condition.

and

Item 7.01. Regulation FD Disclosure.

On May 4, 2006, the Registrant issued a news release reporting net sales and comparable store sales for the four-week period ended April 29, 2006 and net sales and comparable store sales for the fiscal year-to-date. A copy of the May 4, 2006 news release is furnished as Exhibit 99.1 to this Current Report on Form 8-K/A and is incorporated herein by reference.

In connection with the May 4, 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 April 29, 2006 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 to this Current Report on Form 8-K/A and 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/A:

| <u>Exhibit No.</u> | <u>Description</u> |
|--------------------|---|
| 99.1 | News Release issued by Abercrombie & Fitch Co. on May 4, 2006 |
| 99.2 | Transcript of pre-recorded message of Abercrombie & Fitch Co. addressing net sales and comparable store sales for the four-week period ended April 29, 2006 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: May 9, 2006

By: /s/ Michael W. Kramer

Michael W. Kramer
Senior Vice President and Chief Financial Officer

INDEX TO EXHIBITS
Current Report on Form 8-K/A
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