



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

MAIL STOP 3561

February 2, 2009

Michael S. Jeffries  
Chairman, Chief Executive Officer  
Abercrombie & Fitch Co.  
6301 Fitch Path  
New Albany, Ohio 43054

**Re: Abercrombie & Fitch Co.**  
**Form 10-K for fiscal year ended February 2, 2008**  
**Filed March 28, 2008**  
**File No. 001-12107**

Dear Mr. Jeffries;

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

John Reynolds  
Assistant Director