

Abercrombie & Fitch

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September 13, 2002

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OFFICE OF THE SECRETARY

SEP 13 2002

Jonathon G. Katz, Secretary
Securities and Exchange Commission
Judiciary Plaza
450 Fifth Street, N.W.
Washington, D.C. 20549

Re: Abercrombie & Fitch Co.
Commission File No.: 1-12107
Sworn Statements Pursuant to Securities
Exchange Commission Order No. 4-460

Mr. Katz:

We are enclosing herewith sworn statements under oath of each of the Principal Executive Officer, Michael S. Jeffries, and Principal Financial Officer, Wesley S. McDonald.

If you have any questions concerning the enclosed sworn statements, please call the undersigned at (614) 283-6630.

Very truly yours,



Wesley S. McDonald
Vice President - Chief Financial
Officer

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STATEMENT UNDER OATH OF PRINCIPAL EXECUTIVE OFFICER AND PRINCIPAL FINANCIAL OFFICER REGARDING FACTS AND CIRCUMSTANCES RELATING TO EXCHANGE ACT FILINGS

I, Wesley S. McDonald, state and attest that:

- (1) To the best of my knowledge, based upon a review of the covered reports of Abercrombie & Fitch Co., and, except as corrected or supplemented in a subsequent covered report:
 - No covered report contained an untrue statement of a material fact as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed); and
 - No covered report omitted to state a material fact necessary to make the statements in the covered report, in light of the circumstances under which they were made, not misleading as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed).
- (2) I have reviewed the contents of this statement with the Company's Audit Committee.
- (3) In this statement under oath, each of the following, if filed on or before the date of this statement, is a "covered report":
 - The Annual Report on Form 10-K of Abercrombie & Fitch Co. for the fiscal year ended February 2, 2002;
 - All reports on Form 10-Q, all reports on Form 8-K and all definitive proxy materials of Abercrombie & Fitch Co. filed with the Commission subsequent to the filing of the Form 10-K identified above; and
 - Any amendments to the foregoing.

Wesley S. McDonald

 Wesley S. McDonald
 Vice President - Chief Financial Officer
 Date: September 13, 2002

Subscribed and sworn to
 before me this 13th day of
 September, 2002.

Logan R. Lauvray

 Notary Public

My Commission Expires: September 20, 2003

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LOGAN R. LAUVRAY
 NOTARY PUBLIC, STATE OF OHIO
 MY COMMISSION EXPIRES SEPT 20, 2003