



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-3010

March 10, 2008

David S. Cupps
Senior Vice President, General Counsel
and Secretary
Abercrombie & Fitch Co.
P.O. Box 182168
Columbus, OH 43218

Re: Abercrombie & Fitch Co.
Incoming letter dated February 16, 2008

Dear Mr. Cupps:

This is in response to your letter dated February 16, 2008 concerning the shareholder proposal submitted to Abercrombie & Fitch by the United Brotherhood of Carpenters Pension Fund. Our response is attached to the enclosed photocopy of your correspondence. By doing this, we avoid having to recite or summarize the facts set forth in the correspondence. Copies of all of the correspondence also will be provided to the proponent.

In connection with this matter, your attention is directed to the enclosure, which sets forth a brief discussion of the Division's informal procedures regarding shareholder proposals.

Sincerely,

Jonathan A. Ingram
Deputy Chief Counsel

Enclosures

cc: Douglas J. McCarron
Fund Chairman
United Brotherhood of Carpenters Pension Fund
101 Constitution Avenue, N.W.
Washington, DC 20001

March 10, 2008

Response of the Office of Chief Counsel
Division of Corporation Finance

Re: Abercrombie & Fitch Co.
Incoming letter dated February 16, 2008

The proposal relates to majority voting.

We are unable to concur in your view that Abercrombie & Fitch may exclude the proposal under rule 14a-8(d). Accordingly, we do not believe that Abercrombie & Fitch may omit the proposal from its proxy materials in reliance on rule 14a-8(d).

Sincerely,

Heather L. Maples
Special Counsel



Abercrombie & Fitch

February 16, 2008

RECEIVED
2008 FEB 19 PM 5:44
OFFICE OF CHIEF COUNSEL
CORPORATION FINANCE

VIA OVERNIGHT CARRIER

U.S. Securities and Exchange Commission
Division of Corporation Finance
Office of Chief Counsel
100 F Street, N.E.
Washington, D.C. 20549

Re: Abercrombie & Fitch Co. – Commission File No. 001-12107
Securities and Exchange Commission No Action Request Regarding
Stockholder Proposal of the United Brotherhood of Carpenters Pension
Fund

Dear Ladies and Gentlemen:

Abercrombie & Fitch Co. (the “Company” or “we”) intends to omit from its proxy statement and form of proxy for its 2008 annual meeting of stockholders (the “2008 Proxy Materials”) a purported stockholder proposal and statements in support thereof (the “Submission”) received from the United Brotherhood of Carpenters Pension Fund (the “Proponent”).

In accordance with Rule 14a-8(j), we have enclosed herewith six copies of this letter and its attachments and have concurrently sent copies of this letter and its attachments to the Proponent. The Company is filing this letter with the Securities and Exchange Commission (the “Commission”) no later than 80 calendar days before the Company intends to file its definitive 2008 Proxy Materials with the Commission.

Rule 14a-8(k) provides that a proponent is required to send a company a copy of any correspondence that the proponent elects to submit to the Commission or the staff of the Division of Corporation Finance (the “Staff”). Accordingly, we are taking this opportunity to inform the Proponent that if it elects to submit additional correspondence to the Commission or the Staff with respect to the Submission, a copy of that correspondence should concurrently be furnished to the undersigned on behalf of the Company pursuant to Rule 14a-8(k).

I. Basis for Exclusion

We hereby respectfully request that the Staff concur in our view that the Submission may be excluded from the 2008 Proxy Materials pursuant to Rule 14a-8(f) because the Submission violates the 500-word limit of Rule 14a-8(d).

II. The Submission

The Submission requests that the Company's Board of Directors initiate the process to amend the Company's governing documents to provide that directors shall be elected by majority vote. A copy of the Submission is included with this letter. We hereby respectfully request that the Staff concur in our view that the Submission may be excluded from the 2008 Proxy Materials for the reasons described below.

III. Analysis

The Submission May Be Excluded Under Rule 14a-8(d) Because It Exceeds the 500-Word Limit of Rule 14a-8(d).

The Company received the Proposal on January 9, 2008. On January 22, 2008, the Company sent a letter to the Proponent via overnight delivery, facsimile and e-mail (with, as requested by the Proponent, a copy to Mr. Edward J. Durkin) (the "Deficiency Notice"), notifying the Proponent that it had failed to comply with the 500-word limit set in Rule 14a-8(d). The Company received confirmation of e-mail delivery of the Deficiency Notice on January 22, 2008 and confirmation of overnight delivery on January 23, 2008. A copy of the Deficiency Notice is included with this letter.

The Company's Deficiency Notice noted that Rule 14a-8 outlined the specific procedural requirements for stockholders wishing to include a proposal in the Company's proxy materials. In the Deficiency Notice, the Company notified the Proponent that it had 14 days to respond in order to correct the deficiencies of the Submission. Further, the Deficiency Notice stated that if the Proponent failed to respond or to adequately correct the Submission, the Company would exclude the Submission from the Company's 2008 Proxy Materials. The Company has received no correspondence in any form in response to the Deficiency Notice.

The Submission fails to comply with the 500-word limit set in Rule 14a-8(d). Rule 14a-8(d) specifically provides that a proposal and its supporting statement in the aggregate shall not exceed 500 words. Using the method of calculation supported by the Staff, counting every word in the Submission, including headings and titles that are, in effect, arguments in support of the Submission and counting hyphenated words as two or more words, the Submission exceeds 500 words. *See* Division of Corporation Finance, Staff Legal Bulletin No. 14 (July 13, 2001); *Minnesota Mining and Manufacturing Company* (avail. Feb. 27, 2000). Where a stockholder's proposal exceeds 500 words, Rule 14a-8(f) provides that a company may exclude the proposal if, within 14 calendar days of receiving the proposal, the company: (1) notifies the stockholder of the defect and the timeframe in which the stockholder must respond (which is 14 calendar days from receipt of the notification) and (2) the stockholder fails to adequately correct the defect within the required time period.

The Company's Deficiency Notice informed the Proponent of the Submission's failure to meet the 500-word limit on the length of a proposal and, as mentioned above, informed the Proponent of the time period in which it must respond and stated the Company's intention to omit the Submission if the Proponent did not correct the deficiency. The Company has received no response whatsoever from the Proponent.

The Staff has consistently taken the position that a stockholder's failure to cure a defect in complying with Rule 14a-8(d) within 14 days of a stockholder's receipt of a deficiency notice regarding such defect constitutes a basis to exclude the defective proposal from a company's proxy materials. See, e.g. *Dow Jones & Company, Inc.* (avail. Jan. 18, 2007)(permitting exclusion where proposal exceeded 500 word limitation and proponent failed to reduce the proposal to less than 500 words within 14 days of receipt of company's request); *AOL Time Warner Inc.* (avail. Dec. 24, 2002); *Honeywell International Inc.* (avail. March 25, 2002). The Company's exclusion from its 2008 Proxy Materials of the Submission based on the Proponent's non-compliance with Rule 14a-8(d) is consistent with the Staff's previous positions.

Based on the foregoing, we respectfully request that the Staff concur that the Company may exclude the Submission from its 2008 Proxy Materials in reliance on Rule 14a-8(f) because it violates the 500-word limit of Rule 14a-8(d).

IV. Conclusion

We respectfully request that the Staff concur that it will take no action if the Company excludes the Submission from its 2008 Proxy Materials. We would be happy to provide you with any additional information that you desire and answer any questions that you may have regarding this subject. In addition, the Company agrees to promptly forward to the Proponent any response from the Staff to this no-action request that the Staff transmits by facsimile to the Company only. When a written response to this letter becomes available, please fax the letter to me at (614) 283-8663. In the meantime, if I can be of any further assistance in this matter, please call me at (614) 765-4281.

Very truly yours,



David S. Cupps
Senior Vice President, General Counsel
and Secretary

cc: United Brotherhood of Carpenters Pension Fund
Mr. Edward J. Durkin



UNITED BROTHERHOOD OF CARPENTERS AND JOINERS OF AMERICA

Douglas J. McCarron

General President

[SENT VIA MAIL AND FACSIMILE 614-765-5678]

January 9, 2008

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

Dear Mr. Jeffries:

On behalf of the United Brotherhood of Carpenters Pension Fund ("Fund"), I hereby submit the enclosed shareholder proposal ("Proposal") for inclusion in the Abercrombie & Fitch Co. ("Company") proxy statement to be circulated to Company shareholders in conjunction with the next annual meeting of shareholders. The Proposal relates to the issue of the vote standard in director elections. The Proposal is submitted under Rule 14(a)-8 (Proposals of Security Holders) of the U.S. Securities and Exchange Commission proxy regulations.

The Fund is the beneficial owner of 1,400 shares of the Company's common stock that have been held continuously for more than a year prior to this date of submission. The Fund intends to hold the shares through the date of the Company's next annual meeting of shareholders. The record holder of the stock will provide the appropriate verification of the Fund's beneficial ownership by separate letter. Either the undersigned or a designated representative will present the Proposal for consideration at the annual meeting of shareholders.

If you would like to discuss the Proposal, please contact Ed Durkin at edurkin@carpenters.org or at (202)546-6206 x221 to set a convenient time to talk. Please forward any correspondence related to the proposal to Mr. Durkin at United Brotherhood of Carpenters, Corporate Affairs Department, 101 Constitution Avenue, NW, Washington D.C. 20001 or via fax to (202) 543-4871.

Sincerely,

Douglas J. McCarron
Fund Chairman

cc. Edward J. Durkin
Enclosure

Director Election Majority Vote Standard Proposal

Resolved: That the shareholders of Abercrombie & Fitch Co. (“Company”) hereby request that the Board of Directors initiate the appropriate process to amend the Company’s governance documents (certificate of incorporation or bylaws) to provide that director nominees shall be elected by the affirmative vote of the majority of votes cast at an annual meeting of shareholders, with a plurality vote standard retained for contested director elections, that is, when the number of director nominees exceeds the number of board seats.

Supporting Statement: In order to provide shareholders a meaningful role in director elections, our Company’s director election vote standard should be changed to a majority vote standard. A majority vote standard would require that a nominee receive a majority of the votes cast in order to be elected. The standard is particularly well-suited for the vast majority of director elections in which only board nominated candidates are on the ballot. We believe that a majority vote standard in board elections would establish a challenging vote standard for board nominees and improve the performance of individual directors and entire boards. Our Company presently uses a plurality vote standard in all director elections. Under the plurality vote standard, a nominee for the board can be elected with as little as a single affirmative vote, even if a substantial majority of the votes cast are “withheld” from the nominee.

In response to strong shareholder support for a majority vote standard in director elections, an increasing number of the nation’s leading companies, including Intel, General Electric, Motorola, Hewlett-Packard, Morgan Stanley, Wal-Mart, Home Depot, Gannett, Marathon Oil, and recently Pfizer have adopted a majority vote standard in company bylaws or articles of incorporation. Additionally, these companies have adopted director resignation policies in their bylaws or corporate governance policies to address post-election issues related to the status of director nominees that fail to win election. Other companies have responded only partially to the call for change by simply adopting post-election director resignation policies that set procedures for addressing the status of director nominees that receive more “withhold” votes than “for” votes. At the time of this proposal submission, our Company and its board had not taken either action.

We believe that a post-election director resignation policy without a majority vote standard in company bylaws or articles is an inadequate reform. The critical first step in establishing a meaningful majority vote policy is the adoption of a majority vote standard. With a majority vote standard in place, the board can then consider action on developing post-election procedures to address the status of directors that fail to win election. A majority vote standard combined with a post-election director resignation policy would establish a meaningful right for shareholders to elect directors, and reserve for the board an important post-election role in determining the continued status of an unelected director. We feel that this combination of the majority vote standard with a post-election policy represents a true majority vote standard.



Abercrombie & Fitch

January 22, 2008

SENT VIA OVERNIGHT DELIVERY, FACSIMILE AND E-MAIL

Douglas J. McCarron
Fund Chairman
Corporate Affairs Department
United Brotherhood of Carpenters Pension Fund
101 Constitution Avenue, N.W.
Washington, D.C. 20001

Re: Stockholder Proposal Pursuant to Rule 14a-8 under the Securities
Exchange Act of 1934, as amended

Dear Mr. McCarron:

Abercrombie & Fitch Co. (the "Company") is in receipt of your letter dated January 9, 2008, requesting inclusion of a stockholder proposal in the Company's proxy materials for its 2008 annual meeting of stockholders. Rule 14a-8 under the Securities Exchange Act of 1934 (the "Exchange Act"), specifies certain procedural requirements for stockholders wishing to include a proposal in the Company's proxy materials. You have not met these requirements. Pursuant to Rule 14a-8(f) under the Exchange Act, we hereby notify you of the deficiencies in your submission.

Rule 14a-8(d) under the Exchange Act imposes a 500 word limit on the length of a proposal. Your proposal exceeds the limit set forth in Rule 14a-8(d). In order to satisfy the requirements of Rule 14a-8(d), your proposal must be limited to no more than 500 words. Your response must be postmarked or transmitted electronically no later than 14 days after you receive this letter. If you fail to respond or fail to correct your submission, the Company will exclude your submission from its proxy materials for the 2008 annual meeting.

Please be advised that this letter in no way waives the Company's right to take further steps to exclude what you have proposed from its proxy materials for the 2008 annual meeting.

Sincerely,

A handwritten signature in black ink, appearing to read 'David S. Cupps', with a long horizontal flourish extending to the right.

David S. Cupps
Senior Vice President, General Counsel
and Secretary

cc: Mr. Edward J. Durkin