DIVISION OF
CORPORATION FINANCE

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

March 26, 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.

Dear Mr. Cupps:

This is in regard to your letter dated March 25, 2008 concerning the shareholder proposal submitted by the Connecticut Retirement Plans & Trust Funds for inclusion in Abercrombie & Fitch's proxy materials for its upcoming annual meeting of security holders. Your letter indicates that the proponent has withdrawn the proposal, and that Abercrombie & Fitch therefore withdraws its February 16, 2008 request for a no-action letter from the Division. Because the matter is now moot, we will have no further comment.

Sincerely,

William A. Hines
Special Counsel

cc: Meredith Miller
Assistant Treasurer for Policy
State of Connecticut
Office of the Treasurer
55 Elm Street
Hartford, CT 06106-1773

Abercrombie & Fitch

February 16, 2008

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OFFICE OF CHIEF COUNSEL
CORPORATION FINANCE

VIA OVERNIGHT CARRIER

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

Re: Abercrombie & Fitch Co. – Commission File No. 001-12107
Statement of Reasons for Omission of Stockholder Proposal Pursuant to Rule 14a-8(j)

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 stockholder proposal and statements in support thereof (the "Proposal") received from the Connecticut Retirement Plans & Trust Funds ("Proponent").

In accordance with Rule 14a-8(j), we enclose six copies of this letter and its attachments and have concurrently sent copies to the Proponent. We are submitting this letter to 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) requires a stockholder proponent to send a company a copy of any correspondence that the proponent submits to the Commission or the Staff of the Division of Corporation Finance (the "Staff"). Accordingly, we hereby inform the Proponent that if it submits additional correspondence to the Commission or the Staff with respect to the Proposal, it should concurrently furnish a copy of that correspondence 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 Company may exclude the Proposal from the 2008 Proxy Materials pursuant to Rule 14a-8(i)(10) because the Company has already substantially implemented the Proposal.

II. The Proposal

The Proposal asks the compensation committee of the Company's board of directors to adopt a policy regarding internal pay equity, which the Proposal specifically defines as "the relationship between the compensation received by the chief executive officer and the compensation received by other named executive officers ('NEOs') whose compensation is disclosed in the proxy statement." The Proposal then suggests four specific ideas that the compensation committee should incorporate into any such policy regarding NEO pay equity: (i) the compensation committee should receive data on NEO pay equity at peer group companies at least annually; (ii) the compensation committee should consider NEO pay equity in establishing, modifying and terminating NEO pay plans and programs and making specific awards under those plans and programs; (iii) the compensation committee should provide the data it receives regarding NEO pay equity at peer group companies, with any related analysis, to the board at least annually for consideration in succession planning; and (iv) the Company should disclose on its website or in its proxy statement the role of NEO pay equity considerations in the determination of NEO compensation.

We attach a copy of the Proposal to this letter as Exhibit A. We respectfully request that the Staff concur in our view that the Proposal may be excluded from the 2008 Proxy Materials for the reasons given below.

III. Analysis

The Company may exclude the Proposal pursuant to Rule 14a-8(i)(10) because the Company has already substantially implemented the Proposal.

Rule 14a-8-(i)(10) provides that a registrant may exclude a stockholder proposal from its proxy statement if the registrant has already substantially implemented the proposal. Determining whether a registrant has substantially implemented the proposal "depends upon whether its particular policies, practices and procedures compare favorably with the guidelines of the proposal." *Texaco Incorporated* (avail. Mar. 28, 1991). A registrant need not have implemented the proposal specifically and need not comply with every particular of the proposal for it to be deemed substantially implemented. See Amendments to Rules on Shareholder Proposals, Exchange Act Release No. 34-20091 (Aug. 16, 1983); *Masco Corporation* (avail. Mar. 29, 1999). A registrant can demonstrate substantial implementation of a proposal by highlighting already adopted policies and past actions that address the proposal's elements. See *Hilton Hotels Corp.* (avail. Mar. 7, 2001); *The Gap, Inc.* (avail. Mar. 8, 1996). When the proposal seeks adoption of a policy, the Staff has focused not on whether the registrant has a formal policy in place, but rather compared previous action by the registrant and third parties with the substance of the policy requested in the proposal. See, e.g., *Bristol-Meyers Squibb Company* (avail. Mar. 17, 2006); *Intel Corp.* (avail. Feb. 14, 2005).

Under Rule 14a-8(i)(10), the Staff generally has not permitted the exclusion of proposals that either ask a compensation committee to incorporate specifically proposed factors or standards into executive compensation determinations or otherwise link executive compensation directly to the proponent's stated policy interest. See, e.g., *Wal-Mart Stores, Inc.* (avail. Mar. 27, 2007); *Household Int'l, Inc.* (avail. Feb. 26, 2001). However, the Staff has permitted the exclusion of proposals requesting that a compensation committee entertain specific policy considerations in establishing or modifying executive compensation plans and policies where the registrant's pre-existing compensation plans and policies already substantially incorporate such policy considerations. See, e.g., *Hilton Hotels Corp.* (Mar. 7, 2001) (permitting exclusion of proposal requesting formal inclusion of franchisee satisfaction as an element in establishing standards for performance-based senior executive compensation because franchisee satisfaction was already considered). The Company believes that the current considerations and actions of the Company's compensation committee already substantially implement the Proposal, including each of the Proposal's four suggested features.

The Proposal first requests that the compensation committee receive, at least annually, data regarding NEO pay equity at peer group companies. The compensation discussion and analysis ("CD&A") in the Company's 2007 proxy statement (the "2007 Proxy Statement") notes that "the primary data source used in setting competitive market levels for the NEOs is information publicly disclosed by a peer group of 11 companies, which is reviewed on an annual basis and updated accordingly." See Abercrombie & Fitch Co., Definitive Proxy Statement on Schedule 14A (filed May, 10, 2007 (File No. 001-12107)). The Proposal's proposed annual data collection is implicit in the compensation committee's annual review and analysis of the executive compensation practices at 11 peer group companies when formulating the Company's executive compensation practices. As such, the Company's compensation committee has substantially implemented the Proponent's first request.

The Proposal next requests that the compensation committee consider internal NEO pay equity in establishing, modifying and terminating the Company's NEO compensation plans and programs and making specific awards under those plans and programs. The CD&A in the 2007 Proxy Statement notes that NEO compensation at the Company is "determined based on a number of factors, including the individual's roles and responsibilities within the Company, the individual's experience and expertise, *[and] the pay levels for peers within the Company*..." (emphasis added). Substantially the same factors are considered when determining NEO target compensation under the Company's 2007 Incentive Compensation Performance Plan. Thus, the compensation committee already considers the compensation levels of its NEOs and any differentiations therein when establishing NEO compensation and when establishing and modifying the Company's executive compensation plans and programs and making

awards under those plans and programs. As a result, the Company already substantially implements the Proponent's second request.

The Proposal also requests that the compensation committee share, at least annually, the data and analysis it receives regarding NEO pay equity at peer group companies with the full board of directors or an appropriate committee to assist in evaluating succession planning. In support of this suggested feature, the Proposal opines that "large CEO to NEO pay ratios may indicate inadequate succession planning." Although the Company fails to understand how data regarding NEO pay equity at peer group companies would illuminate any suggested "inadequacies" in the Company's succession planning or meaningfully inform the Company's current succession plans, this information is nonetheless already available to the full board and its executive committee. Section II of the Company's Corporate Governance Guidelines charges the executive committee of the Company's board of directors with annually reviewing and discussing the Company's succession plan for its senior executives. See Abercrombie & Fitch Co., Corporate Governance Guidelines (available on the "Corporate Governance" subsection of "Investor Relations" section of the Company's website at: www.abercrombie.com). Section II of the Company's Corporate Governance Guidelines also provides that "information and materials that are important to the directors' understanding of the business to be conducted at a Board or committee meeting shall, to the extent practical, be distributed sufficiently in advance of each meeting to permit meaningful review." See id. Moreover, Section IV of the Company's Corporate Governance Guidelines guarantees that directors have "full and unrestricted access to management, other associates and the books and records of the Company." Because the Proposal calls for the presentation of peer group company data and analyses to the executive committee when such information is already provided and/or freely accessible, the Company believes that it already substantially implements the Proponent's third request.

Finally, the Proposal requests that the Company disclose on its website or in its proxy statement the role of internal pay equity considerations in the determination of NEO compensation. The Company's CD&A explains how the compensation committee evaluates each NEO's responsibilities, experience and expertise, in addition to objective performance-based factors, in determining their individual compensation. It also explains, in great detail, the role of reviewing the compensation practices of peer group companies in evaluating the Company's executive compensation plans and programs. Each proxy statement's summary compensation table details each NEO's total compensation individually, thereby also reflecting the compensation committee's consideration of NEO pay equity and all differentiations in NEO compensation. The Company's compensation determinations may not adhere to arbitrary compensation ratios to the Proponent's liking, but nonetheless address the Proposal's policy objectives by discussing the myriad of factors that the compensation committee considers in establishing NEO compensation and by clearly disclosing any differentiations in

compensation among the Company's NEOs. Moreover, in light of recent clarifications by the Staff on disclosure pursuant to Item 402 of Regulation S-K, the Company will consider additional disclosure, as appropriate, in the Company's future proxy statements regarding the reasons for any material differences in the compensation of the Company's NEOs. See SEC, Div. of Corp. Fin., *Staff Observations in the Review of Executive Compensation Disclosure* (available at http://www.sec.gov/divisions/corpfin /guidance/execcomp disclosure.htm). Thus, the Company believes that it already substantially implements the Proponent's fourth request.

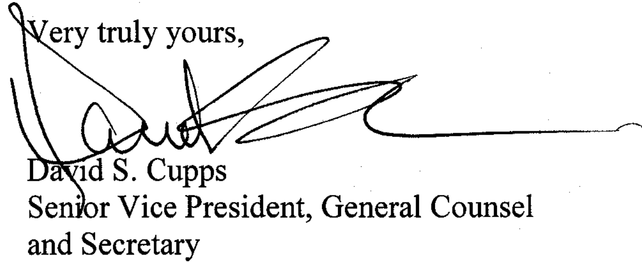
The Proposal asks the compensation committee to establish a formal policy regarding the role of NEO pay equity in the Company's executive compensation practices. To exclude the Proposal under Rule 14a-8(i)(10), the Company need not have exactly implemented the proposal or comply with all of the Proposal's particulars. See Release No. 34-20091; *Masco Corporation* (avail. Mar. 29, 1999). While the Company does not have a formal NEO pay equity policy, the compensation committee's established executive compensation practices and the Company's existing corporate governance practices already address the substantive policies sought in the Proposal and effectively implement each of the Proposal's suggested policy features. Insofar as the Proposal seeks adoption of a policy by the compensation committee, the focus should not be on the absence of a formal NEO pay equity policy, but rather a comparison of the compensation committee's current considerations and the Company's previous actions with the substantive policy sought in the Proposal. See, e.g., *Bristol-Meyers Squibb Company* (avail. Mar. 17, 2006); *Intel Corp.* (avail. Feb. 14, 2005). The compensation committee's current considerations and the Company's previous actions serve, and substantially implement, the policy sought in the Proposal. The Staff has permitted the exclusion of proposals to adopt policies where the underlying policy goals have been substantially implemented under Rule 14a-8(i)(10), and the Company respectfully requests that the Staff confirm it will take no action if the Company excludes the Proposal as substantially implemented.

IV. Conclusion

Based upon the foregoing analysis, we respectfully request confirmation that the Staff will take no action if the Company excludes the Proposal from its 2008 Proxy Materials. We will gladly provide you with any additional information and answer any questions you may have regarding this matter.

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

Enclosures

cc: Mr. Howard G. Rifkin, Deputy Treasurer of the State of Connecticut

DENISE L. NAPPIER
TREASURER

State of Connecticut

Office of the Treasurer

HOWARD G. RIFKIN
DEPUTY TREASURER

November 8, 2007

Lauren J. Brisky
Chair, Compensation Committee
Abercrombie & Fitch
6301 Fitch Path
New Albany, OH 43054
Attention: Secretary

Dear Ms. Brisky:

I am writing on behalf of the Connecticut State Treasurer Denise L. Nappier, who is the principal fiduciary of the $25 billion Connecticut Retirement Plans and Trust Funds (CRPTF). The CRPTF currently owns 22,250 shares of Abercrombie & Fitch stock valued at approximately $1.77 million.

As long-term owners, we take a keen interest in compensation policies and practices, which we believe are important not only in their own right as incentives but also for what they communicate about a company's culture and the board's stewardship. We write today because we are concerned about the significant disparity between the compensation of your chief executive officer and that of the second highest compensated named executive officer (NEO). According to information from your 2007 Compensation Analysis and Discussion (CD&A) the CEO earns 6.16 times more than the second NEO and previous year data appears to support our concerns. Credit rating agency Moody's examines the relationship between the compensation of a company's CEO and the other senior executives; too large a disparity (greater than 2.5 times the second highest earner) suggests "key-person" risk and too much authority in the hands of the CEO.[1]

The issue of internal pay equity, the relationship between compensation at different levels of a company, has recently begun to emerge as an important indicator of governance and management risk. In fact, a study[2] last year found that companies with CEOs who earn a large percentage of the total top five executive compensation are associated with lower firm value. That study also found that companies with disproportionately high CEO pay generally have weaker shareholder rights, more management-entrenching governance provisions and unchanged performance when CEOs turnover.

High levels of pay disparity may highlight a company culture that discourages teamwork and puts excessive emphasis on the CEO's contributions. A large divergence between CEO and other top executive compensation implies also that there is a chasm in ability and performance between the individuals at those two levels. This in turn suggests that the board may not be adequately planning for internal CEO succession. Because CEOs hired from outside a company are generally costlier than those

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[1] Eduardo Porter, "More than Ever, it Pays to be the Top Executive," New York Times (May 25, 2007).
[2] Lucian Bebchuk, Yaniv Grinstein and Urs Peyer, "Pay Distribution in the Top Executive team" (Dec.2006), available on www.ssrn.com

promoted from within, and because poorly planned transitions can be disruptive, failure to engage in succession planning has real consequences for shareholders. General Electric CEO Jeffrey Immelt has stated that companies should correct large disparities in pay between the CEO and the key team, which he defines as the top 25 managers. Likewise, Intel and DuPont are among other companies that have included executive pay multipliers as key factors in determining executive pay.

Institutional investors and key financial market intermediaries are beginning to scrutinize succession planning more closely: For example, Moody's stated in an October 2004 report that it found inadequate succession planning at one of every three companies it reviewed and noted that a significant number of directors interviewed expressed concerns about succession planning.[3] And the membership of the Council of Institutional Investors is currently discussing a policy on CEO succession planning.

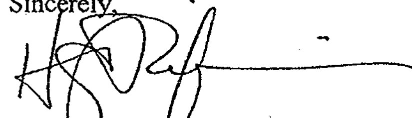
In reviewing Abercrombie's CD&A, we could not find an explanation for the pay disparity between the CEO and the next highest paid NEO. For this reason, we would appreciate it if you would respond in writing to the following questions:

- What is the Compensation Committee's explanation for the pay disparity between the CEO and the second highest earning NEO?
- Does the Compensation Committee examine internal pay equity at the executive level in terms of its consequences for succession planning?
- Does the Committee have a written policy on internal pay equity and if so, please describe the contents and location of such policy.
- Would the Committee be willing to adopt a written policy for the 2008 CD&A?

We look forward to your response on or before December 3, 2007. If you do not reply, or if your reply does not address the questions outlined above, we may consider filing a shareholder proposal in order to raise these issues more broadly with our fellow shareholders.

If you have any questions, please contact Donald Kirshbaum, Investment Officer for Policy at 860-702-3164.

Sincerely,



Howard G. Rifkin
Deputy Treasurer

[3] "Moody's Findings on Corporate Governance in the United States and Canada: August 2003-September 2004," at 15-16 (Oct. 2004).

Abercrombie & Fitch

December 20, 2007

Howard G. Rifkin
Deputy Treasurer
State of Connecticut
Office of the Treasurer
55 Elm Street
Hartford, CT 06106-1773

Dear Mr. Rifkin:

Thank you for your letter on behalf of Connecticut State Treasurer Denise L. Nappier, who you indicate is the principal fiduciary of the Connecticut Retirement Plans and Trust Funds (the "CRPTF"). We appreciate CRPTF's interest and investment in Abercrombie & Fitch Co. ("A&F").

Your letter raises a number of interesting issues regarding executive compensation policies and practices, particularly with respect to internal pay equity. I can assure you that the Compensation Committee considers a broad range of factors, including internal pay equity, in connection with its determination of A&F's compensation policies as they relate to our Chief Executive officer, Michael S. Jeffries, and the other Named Executive Officers (the "NEOs") set forth in the proxy statement for our annual meeting.

As you know, the SEC significantly changed the compensation disclosure landscape with its landmark release on "Executive Compensation and Related Person Disclosure" that became effective on November 7, 2006. Pursuant to these new rules, A&F prepared its first Compensation Discussion and Analysis ("CD&A") for inclusion in the proxy statement for the 2007 Annual Meeting of Stockholders, which was held on June 13, 2007. As is required by the SEC rules, the Compensation Committee reviewed the CD&A and discussed it with management and, based upon such review and discussion, recommended to the Board of Directors that the CD&A be included in the proxy statement, as it was.

The Committee was an active participant in the preparation of the CD&A, along with its advisers. In this regard, the Compensation Committee uses the services of independent counsel, Gibson Dunn & Crutcher LLP, and an independent compensation consultant, Pearl Meyer & Partners, Inc., whose only services for A&F are at the direction of the Compensation Committee.

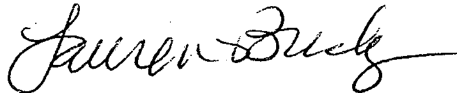
With respect to internal pay equity, I believe several considerations are specifically relevant to A&F. First, Mr. Jeffries is not a typical CEO of the sort that is addressed by compensation theorists. Nor is the fashion industry, in which fortunes rise or fall based on the success of one or more seasonal fashion lines, a typical industry. He is in effect a founder CEO whose personality and intellect is the heart and soul of A&F, not unlike other founder CEOs, such as Ralph Lauren and Tommy Hilfiger, who personify their companies. More than being simply the principal executive officer, Mr. Jeffries is a visionary merchant with few, if any, peers. While carrying out the role of CEO, Mr. Jeffries is also the principal person who determines the appearance of the seasonal fashion lines on which the Company's continued success depends. In many companies, it takes a large team to develop and execute corporate strategy: At A&F, the marketing and merchandising genius of Mr. Jeffries has taken the company to new heights during his tenure as CEO.

Secondly, although Mr. Jeffries's compensation is determined almost entirely pursuant to the terms of his employment agreement, primarily the 2003 agreement, last amended in 2005, and which runs through December 31, 2008, his compensation package has been and continues to be aligned with A&F's operating performance, and it reflects the value that he and his management team have generated for our shareholders. For example, in fiscal year 2006, A&F's market-cap growth, including dividends paid to shareholders, added $1.574 billion to shareholders' wealth, and it appears that 2007 will be another good year for A&F and its shareholders.

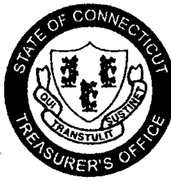
Finally, we continue to be pleased with Mr. Jeffries' leadership initiatives which foster a culture of genuine teamwork among the next generation of leaders of A&F.

I appreciate the attention you have focused on this issue, and I will be sure to bring it to the attention of the full Compensation Committee. Once again, I thank you for your continued interest in A&F. If you have any questions, please feel free to contact me.

Very truly yours,



Lauren J. Brisky
Chair, Compensation Committee
Abercrombie & Fitch Co.



DENISE L. NAPPIER
TREASURER

State of Connecticut

Office of the Treasurer

HOWARD G. RIFKIN
DEPUTY TREASURER

January 7, 2008

David Cupps
Senior Vice President, General Counsel &
Secretary
Abercrombie & Fitch Co.
6301 Fitch Path
New Albany, Ohio 43054

Dear Mr. Cupps:

The purpose of this letter is to submit the attached shareholder resolution on behalf of the Connecticut Retirement Plans & Trust Funds ("CRPTF") for consideration and action by shareholders at the next annual meeting of Abercrombie & Fitch Co.

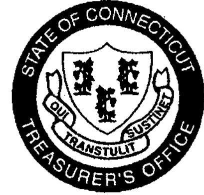
I hereby certify that CRPTF has been a shareholder of the minimum number of shares required of your company for the past year. Furthermore, as of January 3, 2008, the CRPTF held 22,350 shares of Abercrombie & Fitch valued at approximately $1,761,403. The CRPTF will continue to own Abercrombie & Fitch through the annual meeting date.

Please do not hesitate to contact Donald Kirshbaum, Investment Officer for Policy at (860) 702-3164, if you have any questions or comments concerning this resolution.

Sincerely,

Howard G. Rifkin
Deputy Treasurer

55 Elm Street Hartford, Connecticut 06106-1773
An Equal Opportunity Employer



RESOLVED, that stockholders of Abercrombie & Fitch Co. ("Company") ask the Compensation Committee ("Committee") of the Board of Directors ("Board") to adopt a policy regarding internal pay equity—the relationship between the compensation received by the chief executive officer and the compensation received by other named executive officers ("NEOs") whose compensation is disclosed in the proxy statement. The policy should include the following:

- The Committee should receive data on internal pay equity at peer group companies at least annually.
- The Committee should consider internal pay equity in (a) the establishment, modification and termination of senior executive pay plans and programs and (b) making specific awards under those plans and programs.
- The Committee should provide the internal pay equity data it receives, as well as any analysis performed by it or its outside advisors, to the Board as a whole (or an appropriate Board committee) at least annually to assist in evaluating succession planning.
- The Company should disclose to stockholders on its website or in its proxy statement the role of internal pay equity considerations in the process of setting compensation for the CEO and other NEOs.

Supporting Statement

We are concerned about the significant disparity between the compensation of your chief executive officer and that of the second highest compensated named executive officer (NEO). According to the information you provide in the 2007 Compensation Discussion and Analysis (CD&A), the CEO earns a significantly higher salary than the second-highest-paid NEO. Data from previous years appears to support our concerns.

As long-term stockholders, we favor executive compensation policies that create appropriate incentives, reflect executives' contributions to value creation and tie pay to company performance. When the CEO's compensation far outstrips the pay received by other top executives, it suggests that executives' incentives may be misaligned or that the CEO may be reaping an inordinately large share of compensation paid to senior executives. A study by Lucian Bebchuk and two coauthors found that companies where the "CEO Pay Slice" (the proportion of top-five officer compensation paid to the CEO) was largest had lower firm value, weaker shareholder rights and lower sensitivity of CEO turnover to performance than companies with smaller CEO Pay Slices.

We also believe that large CEO to NEO pay ratios may indicate inadequate succession planning, since large disparities may be seen as reflecting significant differences in contribution and ability. Shareholders bear the cost of poor succession planning in the form of chaotic transitions and the need to recruit more expensive outside executives. George Paulin, CEO and chair of compensation consultant Frederic W. Cook, has argued that the "single biggest factors contributing to executive compensation

inflation are outside recruiting, and negotiating with someone who you can't afford to lose because there is no replacement." (Winter 2007 Compensation Standards Newsletter, available at http://www.compensationstandards.com/Newsletters /issue/2007_winter.pdf)

We urge stockholders to vote for this proposal.

VORYS

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Legal Counsel

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March 25, 2008

VIA OVERNIGHT CARRIER

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

Re: Abercrombie & Fitch Co. -- Commission File No. 001-12107
Stockholder Proposal of Connecticut Retirement Plans & Trust Funds

Ladies and Gentlemen:

Enclosed please find the letter from Abercrombie & Fitch Co. withdrawing its No-Action request dated February 16, 2008 and filed with the Securities and Exchange Commision via hand delivery on February 19, 2008, regarding the stockholder proposal submitted by Connecticut Retirement Plans & Trust Funds. I have enclosed an additional copy of this letter which I would appreciate your date-stamping to evidence your receipt of these materials and returning to me in the enclosed, self-addressed, stamped envelope.

Thank you for your assistance.

Very truly yours,

Elizabeth Turrell Farrar

ETF/etf

Abercrombie & Fitch

March 25, 2008

VIA OVERNIGHT CARRIER

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

Re: Abercrombie & Fitch Co – Commission File No. 001-12107
Stockholder Proposal of Connecticut Retirement Plans & Trust Funds

Ladies and Gentlemen:

Abercrombie & Fitch Co. hereby withdraws its No-Action request dated February 16, 2008, and filed with the Securities and Exchange Commission via hand delivery on February 19, 2008, regarding the stockholder proposal submitted by Connecticut Retirement Plans & Trust Funds ("CRPTF"). Please be advised that CRPTF has withdrawn the proposal. I have enclosed a copy of CRPTF's signed letter of withdrawal.

If you have any questions regarding any aspect of the enclosed request, please feel free to call me at (614) 765-4281.

Very truly yours,

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

Enclosures
cc: Mr. Howard G. Rifkin, Deputy Treasurer of the State of Connecticut

DENISE L. NAPPIER
TREASURER

State of Connecticut
Office of the Treasurer

HOWARD G. RIFKIN
DEPUTY TREASURER

March 25, 2008

David Cupps
Senior Vice President, General Counsel &
Secretary
Abercrombie & Fitch Co.
6301 Fitch Path
New Albany, Ohio 43054

Dear Mr. Cupps:

The purpose of this letter is to withdraw the shareholder resolution filed by the Connecticut Retirement Plans and Trust Funds ("CRPTF") and submitted to Abercrombie & Fitch Company on January 7, 2008. We are withdrawing the resolution based on the Compensation Committees plans to include in the CD&A, policies regarding internal pay equity and compensation consultant independence.

The time you have devoted to achieve this result is much appreciated. We look forward to continue dialogue on this matter.

Sincerely,

Meredith Miller
Assistant Treasurer for Policy

55 Elm Street Hartford, Connecticut 06106-1773
An Equal Opportunity Employer