

UNITED STATES SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

FORM S-8

REGISTRATION STATEMENT UNDER THE SECURITIES ACT OF 1933

Abercrombie & Fitch Co.

(Exact Name of Registrant as Specified in Its Charter)

Delaware

(State or Other Jurisdiction of
Incorporation or Organization)

31-1469076

(I.R.S. Employer Identification No.)

6301 Fitch Path, New Albany, Ohio 43054
(Address of Principal Executive Offices) (Zip Code)

Abercrombie & Fitch Co.
2016 Long-Term Incentive Plan for Associates,
as amended effective June 9, 2021
(Full Title of the Plan)

Gregory J. Henchel
Senior Vice President, General Counsel and Corporate Secretary
Abercrombie & Fitch Co.
6301 Fitch Path
New Albany, Ohio 43054
(614) 283-6500

(Name, Address, and Telephone Number, Including Area Code, of Agent for Service)

With Copy To:
Elizabeth Turrell Farrar, Esq.
Vorys, Sater, Seymour and Pease LLP
52 East Gay Street
Columbus, Ohio 43215
(614) 464-5607

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, a smaller reporting company or an emerging growth company. See the definitions of "large accelerated filer," "accelerated filer," "smaller reporting company," and "emerging growth company" in Rule 12b-2 of the Exchange Act.

Large accelerated filer	<input checked="" type="checkbox"/>	Accelerated filer	<input type="checkbox"/>
Non-accelerated filer	<input type="checkbox"/>	Smaller reporting company	<input type="checkbox"/>
		Emerging growth company	<input type="checkbox"/>

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 7(a)(2)(B) of the Securities Act.

CALCULATION OF REGISTRATION FEE

Title of Securities to be Registered	Amount to be Registered (1)	Proposed Maximum Offering Price Per Share (2)	Proposed Maximum Aggregate Offering Price (2)	Amount of Registration Fee
Class A Common Stock, par value \$0.01 per share	1,100,000 shares	\$36.04	\$39,644,000.00	\$4,325.16

- (1) In addition, pursuant to Rule 416(a) under the Securities Act of 1933, as amended (the “Securities Act”), this Registration Statement on Form S-8 also covers an indeterminate number of additional shares that may be necessary to adjust the number of shares reserved for issuance and delivery pursuant to the Abercrombie & Fitch Co. 2016 Long-Term Incentive Plan for Associates (as amended, the “Plan”) in accordance with the anti-dilution provisions of the Plan as the result of a stock split, reverse stock split, stock dividend, recapitalization or other similar transaction or adjustment affecting the Class A Common Stock of Abercrombie & Fitch Co. (the “Registrant”) as specified in such anti-dilution provisions.
- (2) Estimated solely for the purpose of calculating the registration fee pursuant to Rules 457(c) and 457(h) under the Securities Act and computed on the basis of the average of the high and low sales prices for a share of Class A Common Stock of the Registrant as reported on the New York Stock Exchange on September 1, 2021.

TABLE OF CONTENTS

	<u>Page</u>
Part I	1
Part II	1
INFORMATION REQUIRED IN THE SECTION 10(a) PROSPECTUS	
INFORMATION REQUIRED IN THE REGISTRATION STATEMENT	
Item 3. Incorporation of Documents by Reference	1
Item 4. Description of Securities	2
Item 5. Interests of Named Experts and Counsel	2
Item 6. Indemnification of Directors and Officers	2
Item 7. Exemption from Registration Claimed	4
Item 8. Exhibits	4
Item 9. Undertakings	4
INDEX TO EXHIBITS	6
SIGNATURES	7

Part I

INFORMATION REQUIRED IN THE SECTION 10(a) PROSPECTUS

The document(s) containing the information specified in Part I of Form S-8 will be sent or given to participants in the Abercrombie & Fitch Co. 2016 Long-Term Incentive Plan for Associates (as amended effective as of June 9, 2021, the “Plan”) as specified by Rule 428(b)(1) under the Securities Act of 1933, as amended (the “Securities Act”). Such documents are not being filed with the Securities and Exchange Commission (the “Commission”) either as part of this Registration Statement on Form S-8 (this “Registration Statement”) or as prospectuses or prospectus supplements pursuant to Rule 424 under the Securities Act. Such documents and the documents incorporated by reference in this Registration Statement pursuant to Item 3 of Part II of this Registration Statement, taken together, constitute a prospectus that meets the requirements of Section 10(a) of the Securities Act.

Part II

INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

Item 3. Incorporation of Documents by Reference.

The following documents, which have been previously filed by Abercrombie & Fitch Co. (the “Registrant”) with the Commission under Commission File No. 001-12107, shall be deemed to be incorporated by reference into this Registration Statement and to be a part hereof:

- (i) the Annual Report on Form 10-K of the Registrant for the fiscal year ended January 30, 2021, filed with the Commission on March 29, 2021;
- (ii) the Quarterly Report on Form 10-Q of the Registrant for the quarterly period ended May 1, 2021, filed with the Commission on June 9, 2021;
- (iii) the Quarterly Report on Form 10-Q of the Registrant for the quarterly period ended July 31, 2021, filed with the Commission on September 8, 2021;
- (iv) the Current Reports on Form 8-K (excluding any information furnished under Item 2.02 or Item 7.01 thereof) of the Registrant filed with the Commission on February 5, 2021; March 3, 2021; March 24, 2021; April 29, 2021; and June 10, 2021;
- (v) the definitive proxy statement for the Registrant’s 2021 Annual Meeting of Stockholders filed by the Registrant with the Commission on April 26, 2021; and
- (vi) the description of the Class A Common Stock, par value \$0.01 per share (the “Class A Common Stock”), of the Registrant contained in Exhibit 4.2 to the Annual Report on Form 10-K of the Registrant for the fiscal year ended January 30, 2021, filed with the Commission on March 29, 2021.

All documents which may be filed by the Registrant with the Commission pursuant to Section 13(a), Section 13(c), Section 14 or Section 15(d) of the Securities Exchange Act of 1934, as amended, subsequent to the date of this Registration Statement and prior to the filing of a post-effective amendment which indicates that all securities offered hereby have been sold or which deregisters all securities then remaining unsold, shall also be deemed to be incorporated by reference in this Registration Statement and to be made a part hereof from the date of filing of such documents.

Any statement contained in a document incorporated or deemed to be incorporated herein by reference, or contained in this Registration Statement, shall be deemed to be modified or superseded for purposes of this Registration Statement to the extent that a statement contained in any subsequently filed document which also is or is deemed to be incorporated by reference herein modifies or supersedes such statement. Any such statement so modified or superseded shall not be deemed, except as so modified or superseded, to constitute a part of this Registration Statement.

Item 4. Description of Securities.

Not applicable.

Item 5. Interests of Named Experts and Counsel.

Not applicable.

Item 6. Indemnification of Directors and Officers.

Delaware General Corporation Law

Section 145 of the Delaware General Corporation Law (the “DGCL”) provides that a corporation may indemnify any person who was or is a party or is threatened to be made a party to any threatened, pending or completed action, suit or proceeding, by reason of the fact that the person is or was a director, officer, employee or agent of the corporation or is or was serving at the corporation’s request as a director, officer, employee or agent of another corporation, partnership, joint venture, trust or other enterprise, against expenses (including attorneys’ fees), judgments, fines and amounts paid in settlement actually and reasonably incurred by the person in connection with the action, suit or proceeding if the person acted in good faith and in a manner the person reasonably believed to be in or not opposed to the best interests of the corporation, and, with respect to any criminal action or proceeding, such person had no reasonable cause to believe the person’s conduct was unlawful. In the case of an action by or in the right of the corporation, however, such indemnification may only apply to expenses actually and reasonably incurred by the person in connection with the defense or settlement of the action or suit and no such indemnification may be made in respect of any claim, issue or matter as to which that person shall have been adjudged to be liable to the corporation unless and only to the extent that an appropriate court determines that such person is fairly and reasonably entitled to indemnification for such expenses which the court deems proper. To the extent that a present or former director or officer of a corporation has been successful on the merits or otherwise in defending any action, suit or proceeding referred to above or any claim, issue or matter therein, the corporation must indemnify such person against the expenses actually and reasonably incurred by such person in connection therewith.

Section 145 of the DGCL also provides that a corporation may purchase and maintain insurance on behalf of any person who is or was a director, officer, employee or agent of the corporation, or is or was serving at the request of the corporation as a director, officer, employee or agent of another corporation, partnership, joint venture, trust or other enterprise against any liability asserted against such person and incurred by such person in any such capacity, or arising out of such person’s status as such, whether or not the corporation would have the power to indemnify such person against liability under Section 145 of the DGCL.

Amended and Restated Bylaws

Section 2.04 of the Registrant’s Amended and Restated Bylaws provides that stockholders of the Registrant who are eligible under the Registrant’s Amended and Restated Bylaws to nominate persons for election to the Registrant’s Board of Directors and inclusion in the Registrant’s proxy statement for an annual meeting of stockholders pursuant to Section 2.04(c) of the Registrant’s Amended and Restated Bylaws must provide to the secretary of the Registrant timely written notice of a nomination for election to the Board of Directors, including an undertaking by the nominating stockholder(s) to indemnify and hold harmless the Registrant and the Registrant’s directors, officers and associates (i.e., employees) individually, against any liability, loss or damages in connection with any threatened or pending action, suit or proceeding against the Registrant or any of the Registrant’s directors, officers or associates (i.e., employees) arising out of any nomination submitted by such stockholder pursuant to Section 2.04(c) of the Registrant’s Amended and Restated Bylaws.

Article V of the Registrant’s Amended and Restated Bylaws provides as follows:

Section 5.01. Indemnification. (a) The corporation shall indemnify and hold harmless any person (and the heirs, executors or administrators of such person) who was or is a party or is threatened to be made a party to, or is involved in, any threatened, pending, or completed action, suit, or proceeding, whether civil, criminal, administrative or investigative, by reason of the fact that he, his testator, or intestate is or was a director or officer of the corporation, or is or was serving at the request of the corporation as a director, officer, employee, or agent of another corporation, partnership, joint venture, trust or other enterprise, or as a member of any committee or similar body, to the fullest extent permitted by the laws of Delaware as they may exist from time to time. The right to indemnification conferred in this Article V shall also include the right to be paid by the corporation the expenses incurred in connection with any such proceeding in advance of its final disposition to the fullest extent permitted by the laws of Delaware as they may exist from time to time.

(b) The corporation may, by action of its Board of Directors, provide indemnification to such of the employees and agents of the corporation to such extent and to such effect as the Board of Directors shall determine to be appropriate and authorized by the laws of Delaware as they may exist from time to time.

Section 5.02. Insurance. The proper officers of the corporation, without further authorization by the Board of Directors, may in their discretion purchase and maintain insurance on behalf of any person who is or was a director, officer, employee or agent of the corporation, or is or was serving at the request of the corporation as a director, officer, employee or agent for another corporation, partnership, joint venture, trust or other enterprise, against any liability.

Section 5.03. ERISA. To assure indemnification under this Article V of all such persons who are or were “fiduciaries” of an employee benefit plan governed by the Act of Congress entitled “Employee Retirement Income Security Act of 1974”, as amended from time to time, the provisions of this Article V shall, for the purposes hereof, be interpreted as follows: an “other enterprise” shall be deemed to include an employee benefit plan; the corporation shall be deemed to have requested a person to serve as an employee of an employee benefit plan where the performance by such person of his duties to the corporation also imposes duties on, or otherwise involves services by, such person to the plan or participants or beneficiaries of the plan; excise taxes assessed on a person with respect to an employee benefit plan pursuant to said Act of Congress shall be deemed “fines”; and action taken or omitted by a person with respect to an employee benefit plan in the performance of such person’s duties for a purpose reasonably believed by such person to be in the interest of the participants and beneficiaries of the plan shall be deemed to be for a purpose which is not opposed to the best interests of the corporation.

Section 5.04. Contractual Nature. The foregoing provisions of this Article V shall be deemed to be a contract between the corporation and each director and officer who serves in such capacity at any time while this Article V is in effect. Neither any repeal or modification of this Article V or, to the fullest extent permitted by the laws of Delaware, any repeal or modification of laws, shall affect any rights or obligations then existing with respect to any state of facts then or theretofore existing or any action, suit or proceeding theretofore or thereafter brought based in whole or in part upon any such state of facts.

Section 5.05. Construction. For the purposes of this Article V, references to “the corporation” include in addition to the resulting corporation, any constituent corporation (including any constituent of a constituent) absorbed in a consolidation or merger which, if its separate existence had continued, would have had power and authority to indemnify its directors, officers and employees or agents, so that any person who is or was a director or officer of such constituent corporation or is or was serving at the request of such constituent corporation as a director, officer, employee or agent of another corporation, partnership, joint venture, trust or other enterprise or as a member of any committee or similar body shall stand in the same position under the provisions of this Article V with respect to the resulting or surviving corporation as such person would have with respect to such constituent corporation if its separate existence had continued.

Amended and Restated Certificate of Incorporation

Section 4 of Article SIXTH of the Registrant’s Amended and Restated Certificate of Incorporation provides as follows:

Section 4. Elimination of Certain Personal Liability of Directors. A director of this Corporation shall not be personally liable to the Corporation or its stockholders for monetary damages for breach of any fiduciary duty as a director to the fullest extent permitted by Delaware Law.

Abercrombie & Fitch Co. 2016 Long-Term Incentive Plan for Associates, as amended effective June 9, 2021

Section 3(c) of the Plan provides that the members of the Compensation and Human Capital Committee (formerly named the Compensation and Organization Committee) of the Board of Directors of the Registrant (the “Committee”), the members of the Board of Directors of the Registrant when the full Board of Directors is performing any function of the Committee when and as permitted under the Plan, any person acting pursuant to authority delegated by the Committee, and any officer or associate of the Registrant or a subsidiary or affiliate of the Registrant acting at the direction or on behalf of the Committee or a delegee shall not be personally liable for any action or determination taken or made in good faith with respect to the Plan, and shall, to the extent permitted by law, be fully indemnified and protected by the Registrant with respect to any such action or determination.

Indemnification Agreements

The Registrant has entered into an indemnification agreement with each of the Registrant’s directors and executive officers that provide for, among other things, the indemnification of such persons by the Registrant to the fullest extent permitted or required by the laws of the State of Delaware; the advancement to such persons by the Registrant of certain expenses; related notification and determination procedures and presumptions of entitlement; and other related matters.

Executive Agreements

The Registrant has entered into executive agreements with Samir Desai, Gregory J. Henchel, Fran Horowitz, Scott Lipesky, Holly May and Kristin Scott, each of whom is an executive officer of the Registrant. The executive agreements include within their respective terms a provision requiring the Registrant to indemnify, defend, and hold the executive officer harmless to the maximum extent permitted by law and the Registrant's Amended and Restated Bylaws against all judgments, fines, amounts paid in settlement and all reasonable expenses, including attorneys' fees incurred by the executive officer in connection with the defense of or as a result of any action or proceeding (or any appeal from any action or proceeding) in which the executive officer is made or is threatened to be made a party by reason of the fact that the executive officer is or was an officer or director of the Registrant. Subject to the terms of the Registrant's directors and officers indemnification policies then in effect, the Registrant also acknowledges in each executive agreement that the executive officer will be covered and insured up to the full limits provided by all directors' and officers' insurance which the Registrant then maintains to indemnify its directors and officers.

Directors and Officers Insurance Policies

The Registrant maintains insurance policies providing for indemnification of directors and officers and for reimbursement to the Registrant for monies which the Registrant may pay as indemnity to any director or officer, subject to the conditions, limitations and exclusions of the policies and specified retention provisions.

Item 7. Exemption from Registration Claimed.

Not applicable.

Item 8. Exhibits.

See the Index to Exhibits included herewith and beginning at page 6.

Item 9. Undertakings.

(a) The undersigned Registrant hereby undertakes:

(1) To file, during any period in which offers or sales are being made, a post-effective amendment to this Registration Statement:

(i) To include any prospectus required by Section 10(a)(3) of the Securities Act of 1933;

(ii) To reflect in the prospectus any facts or events arising after the effective date of the Registration Statement (or the most recent post-effective amendment thereof) which, individually or in the aggregate, represent a fundamental change in the information set forth in the Registration Statement. Notwithstanding the foregoing, any increase or decrease in volume of securities offered (if the total dollar value of securities offered would not exceed that which was registered) and any deviation from the low or high end of the estimated maximum offering range may be reflected in the form of prospectus filed with the Commission pursuant to Rule 424(b) if, in the aggregate, the changes in volume and price represent no more than a 20% change in the maximum aggregate offering price set forth in the "Calculation of Registration Fee" table in the effective registration statement;

(iii) To include any material information with respect to the plan of distribution not previously disclosed in the Registration Statement or any material change to such information in the Registration Statement;

provided, however, that paragraphs (a)(1)(i) and (a)(1)(ii) do not apply if the information required to be included in a post-effective amendment by those paragraphs is contained in reports filed with or furnished to the Commission by the Registrant pursuant to Section 13 or Section 15(d) of the Securities Exchange Act of 1934 that are incorporated by reference in the Registration Statement.

- (2) That, for the purpose of determining any liability under the Securities Act of 1933, each such post-effective amendment shall be deemed to be a new registration statement relating to the securities offered therein, and the offering of such securities at that time shall be deemed to be the initial *bona fide* offering thereof.
 - (3) To remove from registration by means of a post-effective amendment any of the securities being registered which remain unsold at the termination of the offering.
- (b) The undersigned Registrant hereby undertakes that, for purposes of determining any liability under the Securities Act of 1933, each filing of the Registrant's annual report pursuant to Section 13(a) or Section 15(d) of the Securities Exchange Act of 1934 (and, where applicable, each filing of an employee benefit plan's annual report pursuant to Section 15(d) of the Securities Exchange Act of 1934) that is incorporated by reference in the Registration Statement shall be deemed to be a new registration statement relating to the securities offered therein, and the offering of such securities at that time shall be deemed to be the initial *bona fide* offering thereof.
- (c) Insofar as indemnification for liabilities arising under the Securities Act of 1933 may be permitted to directors, officers and controlling persons of the Registrant pursuant to the foregoing provisions, or otherwise, the Registrant has been advised that in the opinion of the Securities and Exchange Commission such indemnification is against public policy as expressed in the Securities Act of 1933 and is, therefore, unenforceable. In the event that a claim for indemnification against such liabilities (other than the payment by the Registrant of expenses incurred or paid by a director, officer or controlling person of the Registrant in the successful defense of any action, suit or proceeding) is asserted by such director, officer or controlling person in connection with the securities being registered, the Registrant will, unless in the opinion of its counsel the matter has been settled by controlling precedent, submit to a court of appropriate jurisdiction the question whether such indemnification by it is against public policy as expressed in the Securities Act of 1933 and will be governed by the final adjudication of such issue.

INDEX TO EXHIBITS

Exhibit No. Description

- 4.1 [Amended and Restated Certificate of Incorporation of Abercrombie & Fitch Co., reflecting amendments through the date of this Registration Statement, incorporated herein by reference to Exhibit 3.2 to the Registrant's Quarterly Report on Form 10-Q for the quarterly period ended July 30, 2011 \(File No. 001-12107\). \[This document represents the Amended and Restated Certificate of Incorporation of Abercrombie & Fitch Co. in compiled form incorporating all amendments. This compiled document has not been filed with the Delaware Secretary of State.\]](#)
- 4.2 [Amended and Restated Bylaws of Abercrombie & Fitch Co. reflecting amendments through the date of this Registration Statement, incorporated herein by reference to Exhibit 3.10 to the Registrant's Annual Report on Form 10-K for the fiscal year ended February 3, 2018 \(File No. 001-12107\). \[This document represents the Amended and Restated Bylaws of Abercrombie & Fitch Co. in compiled form incorporating all amendments.\]](#)
- 5.1 [Opinion of Vorys, Sater, Seymour and Pease LLP regarding the validity of securities being registered.*](#)
- 23.1 [Consent of Independent Registered Public Accounting Firm - PricewaterhouseCoopers LLP.*](#)
- 23.2 [Consent of Vorys, Sater, Seymour and Pease LLP \(included in Exhibit 5.1\).*](#)
- 24.1 [Powers of Attorney of Directors and Certain Executive Officers of Abercrombie & Fitch Co.*](#)
- 99.1 [Abercrombie & Fitch Co. 2016 Long-Term Incentive Plan for Associates, as amended effective June 9, 2021, incorporated herein by reference to Exhibit 10.1 to the Registrant's Current Report on Form 8-K dated and filed on June 10, 2021 \(File No. 001-12107\).](#)

* Filed herewith.

[Remainder of page intentionally left blank; signatures begin on following page]

SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, the Registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-8 and has duly caused this Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of New Albany, State of Ohio, on the 8th day of September, 2021.

ABERCROMBIE & FITCH CO.

By: /s/ Scott Lipesky
Scott Lipesky
Executive Vice President and Chief Financial Officer
(Principal Financial Officer, Principal Accounting Officer
and Authorized Officer)

Pursuant to the requirements of the Securities Act of 1933, this Registration Statement has been signed by the following persons in the capacities indicated, on the 8th day of September, 2021.

Signature

Title

*

Terry L. Burman

Non-Executive Chairman of the Board and Director

*

Fran Horowitz

Chief Executive Officer and Director (Principal Executive Officer)

/s/ Scott Lipesky

Scott Lipesky

Executive Vice President and Chief Financial Officer
(Principal Financial Officer and Principal Accounting Officer)

*

Kerrii B. Anderson

Director

*

Felix J. Carbullido

Director

*

Susie Coulter

Director

*

Sarah M. Gallagher

Director

*

James A. Goldman

Director

*

Michael E. Greenlees

Director

*

Helen E. McCluskey

Director

*

Kenneth B. Robinson

Director

*

Nigel Travis

Director

* The undersigned, by signing his name hereto, does hereby sign this Registration Statement on Form S-8 on behalf of each of the above-named directors of the Registrant pursuant to powers of attorney executed by such directors, which powers of attorney are filed with this Registration Statement on Form S-8 as Exhibit 24.1, in the capacities indicated and on September 8, 2021.

By: /s/ Scott Lipesky
Scott Lipesky
Attorney-in-Fact

September 8, 2021

Abercrombie & Fitch Co.
6301 Fitch Path
New Albany, Ohio 43054

Re: Abercrombie & Fitch Co. 2016 Long-Term Incentive Plan for Associates as amended effective June 9, 2021 - Registration Statement on Form S-8

Ladies and Gentlemen:

We have acted as counsel to Abercrombie & Fitch Co., a Delaware corporation (the “Company”), in connection with the Company’s Registration Statement on Form S-8 (the “Registration Statement”) to be filed today with the Securities and Exchange Commission pursuant to the provisions of the Securities Act of 1933, as amended (the “1933 Act”), and the rules and regulations promulgated thereunder (the “Rules and Regulations”), for the registration of (i) 1,100,000 additional shares of the Company’s Class A Common Stock, par value \$0.01 per share (the “Class A Common Stock”), to be issued and delivered pursuant to the Abercrombie & Fitch Co. 2016 Long-Term Incentive Plan for Associates (as amended effective June 9, 2021, the “Plan”) and (ii) an indeterminate number of additional shares of Class A Common Stock of the Company that may become issuable and deliverable in accordance with the anti-dilution provisions of the Plan.

In connection with rendering the opinions expressed in this letter, we have examined, to the extent deemed necessary, originals or copies, the authenticity of which has been established to our satisfaction, of: (a) the Registration Statement; (b) the Plan; (c) the Company’s Amended and Restated Certificate of Incorporation, as currently in effect; (d) the Company’s Amended and Restated Bylaws, as currently in effect; and (e) all such corporate records of the Company, including, without limitation, resolutions adopted by the Board of Directors of the Company (and committees thereof) and by the stockholders of the Company, as we have deemed relevant as a basis for these opinions. We have also relied upon such oral or written statements and representations of the officers of the Company and examined such certificates of public officials and authorities of law as we have deemed relevant as a basis for the opinions expressed herein.

In our examination of the aforesaid records, documents and certificates, we have assumed, without independent verification or investigation, the authenticity of all records, documents and certificates examined by us, the correctness of the information contained in all records, documents and certificates examined by us, the genuineness of all signatures, the legal capacity of all individuals who have executed any of the aforesaid documents and certificates, the authority of all individuals entering and maintaining records, and the conformity to authentic originals of all items submitted to us as copies (whether certified, conformed, photostatic or by other electronic means) of records, documents or certificates. In making our examination of records, documents and certificates executed by any party other than the Company, we have assumed that such other party had the power and authority, corporate or other, to enter into and perform all of such other party’s obligations thereunder, and we have assumed the due authorization by all requisite action, corporate or other, of such other party, the valid execution and delivery by such other party of such records, documents and certificates and the validity, binding effect and enforceability

thereof with respect to such other party. In addition, we have assumed that the agreements that accompany each award under the Plan will be consistent with the terms of the Plan and will not expand, modify or otherwise affect the terms of the Plan or the respective rights or obligations of the participants thereunder. Further, we have assumed the accuracy of all information provided to us by the Company, orally or in writing, during the course of our investigations.

We have relied solely upon the examinations and inquiries recited herein, and, except for the examinations and inquiries recited herein, we have not undertaken any independent investigation to determine the existence or absence of any facts, and no inference as to our knowledge concerning such facts should be drawn.

Based upon and subject to the foregoing and subject to the further assumptions and the qualifications and limitations set forth below, as of the date hereof, we are of the opinion that the additional 1,100,000 shares of Class A Common Stock to be registered under the 1933 Act for issuance and delivery pursuant to the Plan have been duly authorized by all necessary corporate action of the Company and, when issued, delivered and paid for, as appropriate, in the manner provided and for the consideration prescribed in the Plan and in any award agreements entered into by participants in the Plan with the Company as contemplated by the Plan, at prices in excess of the par value thereof, when appropriate, will be validly issued, fully paid and non-assessable, assuming compliance with applicable securities laws.

The opinions expressed in this letter are rendered as of, and are based upon the laws and legal interpretations in effect and the facts and circumstances existing on, the date first written above. We disclaim any obligation to (a) advise you of facts, circumstances, events or developments which hereafter may be brought to our attention and which may alter, affect or modify the opinions expressed herein or (b) revise or supplement this letter should any such law or legal interpretation be changed by legislative action, judicial interpretation or otherwise or should there be any change in such facts or circumstances. Our opinions are expressly limited to the matters set forth above, and we render no opinion, whether by implication or otherwise, as to any other matters relating to the Company, the Plan or the shares of Class A Common Stock issuable and deliverable pursuant to the Plan.

This opinion is furnished by us for the benefit of the Company in connection with the offering of the additional 1,100,000 shares of Class A Common Stock covered by the Registration Statement pursuant to the Plan and the filing of the Registration Statement and any amendments thereto and may be relied upon by the Company and by persons entitled to rely upon this opinion pursuant to the applicable provisions of the 1933 Act.

Notwithstanding the foregoing, we consent to the filing of this opinion as an exhibit to the Registration Statement and further consent to the use of our name wherever appearing in the Registration Statement and any amendments thereto. By giving such consent, we do not thereby admit that we are "experts" within the meaning of the 1933 Act or the Rules and Regulations with respect to any part of the Registration Statement, including this exhibit.

Sincerely,

/s/ Vorys, Sater, Seymour and Pease LLP

Vorys, Sater, Seymour and Pease LLP

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We hereby consent to the incorporation by reference in this Registration Statement on Form S-8 of Abercrombie & Fitch Co. of our report dated March 29, 2021 relating to the financial statements and the effectiveness of internal control over financial reporting, which appears in Abercrombie & Fitch Co.'s Annual Report on Form 10-K for the fiscal year ended January 30, 2021.

/s/ PricewaterhouseCoopers LLP
Columbus, Ohio

September 8, 2021

POWER OF ATTORNEY

KNOW ALL MEN BY THESE PRESENTS, that the undersigned director of Abercrombie & Fitch Co., a Delaware corporation (the “Company”), hereby constitutes and appoints Fran Horowitz and Scott Lipesky, and each of them, with full power to act without the other, as his true and lawful attorneys-in-fact and agents, with full power of substitution and resubstitution, for him and in his name, place and stead, in any and all capacities (unless revoked in writing), to sign and to cause to be filed with the Securities and Exchange Commission, the Company’s Registration Statement on Form S-8 (the “Registration Statement”) to register under the Securities Act of 1933, as amended, (i) 1,100,000 additional shares of Class A Common Stock, \$0.01 par value (the “Class A Common Stock”), of the Company for issuance and delivery pursuant to and under the terms of the Abercrombie & Fitch Co. 2016 Long-Term Incentive Plan for Associates (as amended, the “2016 Associates LTIP”) and (ii) an indeterminate number of additional shares of Class A Common Stock of the Company that may become issuable and deliverable in accordance with the anti-dilution provisions of the 2016 Associates LTIP, and any and all amendments (including post-effective amendments) to the Registration Statement, including any and all exhibits and other documents required to be included with the Registration Statement and any amendments thereto, granting to said attorneys-in-fact and agents, and each of them, full power and authority to do and perform each and every act and thing requisite and necessary to be done in connection therewith, as fully to all intents and purposes as the undersigned might or could do in person, hereby ratifying and confirming all that said attorneys-in-fact and agents, or either of them, or their, her or his substitute or substitutes, may lawfully do or cause to be done by virtue hereof.

IN WITNESS WHEREOF, the undersigned has executed this instrument to be effective as of September 3, 2021.

/s/ Terry L. Burman
Terry L. Burman

POWER OF ATTORNEY

KNOW ALL MEN BY THESE PRESENTS, that the undersigned officer and director of Abercrombie & Fitch Co., a Delaware corporation (the "Company"), hereby constitutes and appoints Scott Lipesky as her true and lawful attorney-in-fact and agent, with full power of substitution and resubstitution, for her and in her name, place and stead, in any and all capacities (unless revoked in writing), to sign and to cause to be filed with the Securities and Exchange Commission, the Company's Registration Statement on Form S-8 (the "Registration Statement") to register under the Securities Act of 1933, as amended, (i) 1,100,000 additional shares of Class A Common Stock, \$0.01 par value (the "Class A Common Stock"), of the Company for issuance and delivery pursuant to and under the terms of the Abercrombie & Fitch Co. 2016 Long-Term Incentive Plan for Associates (as amended, the "2016 Associates LTIP") and (ii) an indeterminate number of additional shares of Class A Common Stock of the Company that may become issuable and deliverable in accordance with the anti-dilution provisions of the 2016 Associates LTIP, and any and all amendments (including post-effective amendments) to the Registration Statement, including any and all exhibits and other documents required to be included with the Registration Statement and any amendments thereto, granting to said attorney-in-fact and agent full power and authority to do and perform each and every act and thing requisite and necessary to be done in connection therewith, as fully to all intents and purposes as the undersigned might or could do in person, hereby ratifying and confirming all that said attorney-in-fact and agent, or his substitute or substitutes, may lawfully do or cause to be done by virtue hereof.

IN WITNESS WHEREOF, the undersigned has executed this instrument to be effective as of September 3, 2021.

/s/ Fran Horowitz

Fran Horowitz

POWER OF ATTORNEY

KNOW ALL MEN BY THESE PRESENTS, that the undersigned officer of Abercrombie & Fitch Co., a Delaware corporation (the “Company”), hereby constitutes and appoints Fran Horowitz as his true and lawful attorney-in-fact and agent, with full power of substitution and resubstitution, for him and in his name, place and stead, in any and all capacities (unless revoked in writing), to sign and to cause to be filed with the Securities and Exchange Commission, the Company’s Registration Statement on Form S-8 (the “Registration Statement”) to register under the Securities Act of 1933, as amended, (i) 1,100,000 additional shares of Class A Common Stock, \$0.01 par value (the “Class A Common Stock”), of the Company for issuance and delivery pursuant to and under the terms of the Abercrombie & Fitch Co. 2016 Long-Term Incentive Plan for Associates (as amended, the “2016 Associates LTIP”) and (ii) an indeterminate number of additional shares of Class A Common Stock of the Company that may become issuable and deliverable in accordance with the anti-dilution provisions of the 2016 Associates LTIP, and any and all amendments (including post-effective amendments) to the Registration Statement, including any and all exhibits and other documents required to be included with the Registration Statement and any amendments thereto, granting to said attorney-in-fact and agent full power and authority to do and perform each and every act and thing requisite and necessary to be done in connection therewith, as fully to all intents and purposes as the undersigned might or could do in person, hereby ratifying and confirming all that said attorney-in-fact and agent, or her substitute or substitutes, may lawfully do or cause to be done by virtue hereof.

IN WITNESS WHEREOF, the undersigned has executed this instrument to be effective as of September 3, 2021.

/s/ Scott Lipesky

Scott Lipesky

POWER OF ATTORNEY

KNOW ALL MEN BY THESE PRESENTS, that the undersigned director of Abercrombie & Fitch Co., a Delaware corporation (the "Company"), hereby constitutes and appoints Fran Horowitz and Scott Lipesky, and each of them, with full power to act without the other, as her true and lawful attorneys-in-fact and agents, with full power of substitution and resubstitution, for her and in her name, place and stead, in any and all capacities (unless revoked in writing), to sign and to cause to be filed with the Securities and Exchange Commission, the Company's Registration Statement on Form S-8 (the "Registration Statement") to register under the Securities Act of 1933, as amended, (i) 1,100,000 additional shares of Class A Common Stock, \$0.01 par value (the "Class A Common Stock"), of the Company for issuance and delivery pursuant to and under the terms of the Abercrombie & Fitch Co. 2016 Long-Term Incentive Plan for Associates (as amended, the "2016 Associates LTIP") and (ii) an indeterminate number of additional shares of Class A Common Stock of the Company that may become issuable and deliverable in accordance with the anti-dilution provisions of the 2016 Associates LTIP, and any and all amendments (including post-effective amendments) to the Registration Statement, including any and all exhibits and other documents required to be included with the Registration Statement and any amendments thereto, granting to said attorneys-in-fact and agents, and each of them, full power and authority to do and perform each and every act and thing requisite and necessary to be done in connection therewith, as fully to all intents and purposes as the undersigned might or could do in person, hereby ratifying and confirming all that said attorneys-in-fact and agents, or either of them, or their, her or his substitute or substitutes, may lawfully do or cause to be done by virtue hereof.

IN WITNESS WHEREOF, the undersigned has executed this instrument to be effective as of September 3, 2021.

/s/ Kerri B. Anderson

Kerri B. Anderson

POWER OF ATTORNEY

KNOW ALL MEN BY THESE PRESENTS, that the undersigned director of Abercrombie & Fitch Co., a Delaware corporation (the “Company”), hereby constitutes and appoints Fran Horowitz and Scott Lipesky, and each of them, with full power to act without the other, as his true and lawful attorneys-in-fact and agents, with full power of substitution and resubstitution, for him and in his name, place and stead, in any and all capacities (unless revoked in writing), to sign and to cause to be filed with the Securities and Exchange Commission, the Company’s Registration Statement on Form S-8 (the “Registration Statement”) to register under the Securities Act of 1933, as amended, (i) 1,100,000 additional shares of Class A Common Stock, \$0.01 par value (the “Class A Common Stock”), of the Company for issuance and delivery pursuant to and under the terms of the Abercrombie & Fitch Co. 2016 Long-Term Incentive Plan for Associates (as amended, the “2016 Associates LTIP”) and (ii) an indeterminate number of additional shares of Class A Common Stock of the Company that may become issuable and deliverable in accordance with the anti-dilution provisions of the 2016 Associates LTIP, and any and all amendments (including post-effective amendments) to the Registration Statement, including any and all exhibits and other documents required to be included with the Registration Statement and any amendments thereto, granting to said attorneys-in-fact and agents, and each of them, full power and authority to do and perform each and every act and thing requisite and necessary to be done in connection therewith, as fully to all intents and purposes as the undersigned might or could do in person, hereby ratifying and confirming all that said attorneys-in-fact and agents, or either of them, or their, her or his substitute or substitutes, may lawfully do or cause to be done by virtue hereof.

IN WITNESS WHEREOF, the undersigned has executed this instrument to be effective as of September 3, 2021.

/s/ Felix J. Carbullido
Felix J. Carbullido

POWER OF ATTORNEY

KNOW ALL MEN BY THESE PRESENTS, that the undersigned director of Abercrombie & Fitch Co., a Delaware corporation (the “Company”), hereby constitutes and appoints Fran Horowitz and Scott Lipesky, and each of them, with full power to act without the other, as her true and lawful attorneys-in-fact and agents, with full power of substitution and resubstitution, for her and in her name, place and stead, in any and all capacities (unless revoked in writing), to sign and to cause to be filed with the Securities and Exchange Commission, the Company’s Registration Statement on Form S-8 (the “Registration Statement”) to register under the Securities Act of 1933, as amended, (i) 1,100,000 additional shares of Class A Common Stock, \$0.01 par value (the “Class A Common Stock”), of the Company for issuance and delivery pursuant to and under the terms of the Abercrombie & Fitch Co. 2016 Long-Term Incentive Plan for Associates (as amended, the “2016 Associates LTIP”) and (ii) an indeterminate number of additional shares of Class A Common Stock of the Company that may become issuable and deliverable in accordance with the anti-dilution provisions of the 2016 Associates LTIP, and any and all amendments (including post-effective amendments) to the Registration Statement, including any and all exhibits and other documents required to be included with the Registration Statement and any amendments thereto, granting to said attorneys-in-fact and agents, and each of them, full power and authority to do and perform each and every act and thing requisite and necessary to be done in connection therewith, as fully to all intents and purposes as the undersigned might or could do in person, hereby ratifying and confirming all that said attorneys-in-fact and agents, or either of them, or their, her or his substitute or substitutes, may lawfully do or cause to be done by virtue hereof.

IN WITNESS WHEREOF, the undersigned has executed this instrument to be effective as of September 3, 2021.

/s/ Susie Coulter
Susie Coulter

POWER OF ATTORNEY

KNOW ALL MEN BY THESE PRESENTS, that the undersigned director of Abercrombie & Fitch Co., a Delaware corporation (the “Company”), hereby constitutes and appoints Fran Horowitz and Scott Lipesky, and each of them, with full power to act without the other, as her true and lawful attorneys-in-fact and agents, with full power of substitution and resubstitution, for her and in her name, place and stead, in any and all capacities (unless revoked in writing), to sign and to cause to be filed with the Securities and Exchange Commission, the Company’s Registration Statement on Form S-8 (the “Registration Statement”) to register under the Securities Act of 1933, as amended, (i) 1,100,000 additional shares of Class A Common Stock, \$0.01 par value (the “Class A Common Stock”), of the Company for issuance and delivery pursuant to and under the terms of the Abercrombie & Fitch Co. 2016 Long-Term Incentive Plan for Associates (as amended, the “2016 Associates LTIP”) and (ii) an indeterminate number of additional shares of Class A Common Stock of the Company that may become issuable and deliverable in accordance with the anti-dilution provisions of the 2016 Associates LTIP, and any and all amendments (including post-effective amendments) to the Registration Statement, including any and all exhibits and other documents required to be included with the Registration Statement and any amendments thereto, granting to said attorneys-in-fact and agents, and each of them, full power and authority to do and perform each and every act and thing requisite and necessary to be done in connection therewith, as fully to all intents and purposes as the undersigned might or could do in person, hereby ratifying and confirming all that said attorneys-in-fact and agents, or either of them, or their, her or his substitute or substitutes, may lawfully do or cause to be done by virtue hereof.

IN WITNESS WHEREOF, the undersigned has executed this instrument to be effective as of September 3, 2021.

/s/ Sarah M. Gallagher
Sarah M. Gallagher

POWER OF ATTORNEY

KNOW ALL MEN BY THESE PRESENTS, that the undersigned director of Abercrombie & Fitch Co., a Delaware corporation (the “Company”), hereby constitutes and appoints Fran Horowitz and Scott Lipesky, and each of them, with full power to act without the other, as his true and lawful attorneys-in-fact and agents, with full power of substitution and resubstitution, for him and in his name, place and stead, in any and all capacities (unless revoked in writing), to sign and to cause to be filed with the Securities and Exchange Commission, the Company’s Registration Statement on Form S-8 (the “Registration Statement”) to register under the Securities Act of 1933, as amended, (i) 1,100,000 additional shares of Class A Common Stock, \$0.01 par value (the “Class A Common Stock”), of the Company for issuance and delivery pursuant to and under the terms of the Abercrombie & Fitch Co. 2016 Long-Term Incentive Plan for Associates (as amended, the “2016 Associates LTIP”) and (ii) an indeterminate number of additional shares of Class A Common Stock of the Company that may become issuable and deliverable in accordance with the anti-dilution provisions of the 2016 Associates LTIP, and any and all amendments (including post-effective amendments) to the Registration Statement, including any and all exhibits and other documents required to be included with the Registration Statement and any amendments thereto, granting to said attorneys-in-fact and agents, and each of them, full power and authority to do and perform each and every act and thing requisite and necessary to be done in connection therewith, as fully to all intents and purposes as the undersigned might or could do in person, hereby ratifying and confirming all that said attorneys-in-fact and agents, or either of them, or their, her or his substitute or substitutes, may lawfully do or cause to be done by virtue hereof.

IN WITNESS WHEREOF, the undersigned has executed this instrument to be effective as of September 3, 2021.

/s/ James A. Goldman
James A. Goldman

POWER OF ATTORNEY

KNOW ALL MEN BY THESE PRESENTS, that the undersigned director of Abercrombie & Fitch Co., a Delaware corporation (the “Company”), hereby constitutes and appoints Fran Horowitz and Scott Lipesky, and each of them, with full power to act without the other, as his true and lawful attorneys-in-fact and agents, with full power of substitution and resubstitution, for him and in his name, place and stead, in any and all capacities (unless revoked in writing), to sign and to cause to be filed with the Securities and Exchange Commission, the Company’s Registration Statement on Form S-8 (the “Registration Statement”) to register under the Securities Act of 1933, as amended, (i) 1,100,000 additional shares of Class A Common Stock, \$0.01 par value (the “Class A Common Stock”), of the Company for issuance and delivery pursuant to and under the terms of the Abercrombie & Fitch Co. 2016 Long-Term Incentive Plan for Associates (as amended, the “2016 Associates LTIP”) and (ii) an indeterminate number of additional shares of Class A Common Stock of the Company that may become issuable and deliverable in accordance with the anti-dilution provisions of the 2016 Associates LTIP, and any and all amendments (including post-effective amendments) to the Registration Statement, including any and all exhibits and other documents required to be included with the Registration Statement and any amendments thereto, granting to said attorneys-in-fact and agents, and each of them, full power and authority to do and perform each and every act and thing requisite and necessary to be done in connection therewith, as fully to all intents and purposes as the undersigned might or could do in person, hereby ratifying and confirming all that said attorneys-in-fact and agents, or either of them, or their, her or his substitute or substitutes, may lawfully do or cause to be done by virtue hereof.

IN WITNESS WHEREOF, the undersigned has executed this instrument to be effective as of September 3, 2021.

/s/ Michael E. Greenlees
Michael E. Greenlees

POWER OF ATTORNEY

KNOW ALL MEN BY THESE PRESENTS, that the undersigned director of Abercrombie & Fitch Co., a Delaware corporation (the “Company”), hereby constitutes and appoints Fran Horowitz and Scott Lipesky, and each of them, with full power to act without the other, as her true and lawful attorneys-in-fact and agents, with full power of substitution and resubstitution, for her and in her name, place and stead, in any and all capacities (unless revoked in writing), to sign and to cause to be filed with the Securities and Exchange Commission, the Company’s Registration Statement on Form S-8 (the “Registration Statement”) to register under the Securities Act of 1933, as amended, (i) 1,100,000 additional shares of Class A Common Stock, \$0.01 par value (the “Class A Common Stock”), of the Company for issuance and delivery pursuant to and under the terms of the Abercrombie & Fitch Co. 2016 Long-Term Incentive Plan for Associates (as amended, the “2016 Associates LTIP”) and (ii) an indeterminate number of additional shares of Class A Common Stock of the Company that may become issuable and deliverable in accordance with the anti-dilution provisions of the 2016 Associates LTIP, and any and all amendments (including post-effective amendments) to the Registration Statement, including any and all exhibits and other documents required to be included with the Registration Statement and any amendments thereto, granting to said attorneys-in-fact and agents, and each of them, full power and authority to do and perform each and every act and thing requisite and necessary to be done in connection therewith, as fully to all intents and purposes as the undersigned might or could do in person, hereby ratifying and confirming all that said attorneys-in-fact and agents, or either of them, or their, her or his substitute or substitutes, may lawfully do or cause to be done by virtue hereof.

IN WITNESS WHEREOF, the undersigned has executed this instrument to be effective as of September 3, 2021.

/s/ Helen E. McCluskey
Helen E. McCluskey

POWER OF ATTORNEY

KNOW ALL MEN BY THESE PRESENTS, that the undersigned director of Abercrombie & Fitch Co., a Delaware corporation (the “Company”), hereby constitutes and appoints Fran Horowitz and Scott Lipesky, and each of them, with full power to act without the other, as his true and lawful attorneys-in-fact and agents, with full power of substitution and resubstitution, for him and in his name, place and stead, in any and all capacities (unless revoked in writing), to sign and to cause to be filed with the Securities and Exchange Commission, the Company’s Registration Statement on Form S-8 (the “Registration Statement”) to register under the Securities Act of 1933, as amended, (i) 1,100,000 additional shares of Class A Common Stock, \$0.01 par value (the “Class A Common Stock”), of the Company for issuance and delivery pursuant to and under the terms of the Abercrombie & Fitch Co. 2016 Long-Term Incentive Plan for Associates (as amended, the “2016 Associates LTIP”) and (ii) an indeterminate number of additional shares of Class A Common Stock of the Company that may become issuable and deliverable in accordance with the anti-dilution provisions of the 2016 Associates LTIP, and any and all amendments (including post-effective amendments) to the Registration Statement, including any and all exhibits and other documents required to be included with the Registration Statement and any amendments thereto, granting to said attorneys-in-fact and agents, and each of them, full power and authority to do and perform each and every act and thing requisite and necessary to be done in connection therewith, as fully to all intents and purposes as the undersigned might or could do in person, hereby ratifying and confirming all that said attorneys-in-fact and agents, or either of them, or their, her or his substitute or substitutes, may lawfully do or cause to be done by virtue hereof.

IN WITNESS WHEREOF, the undersigned has executed this instrument to be effective as of September 3, 2021.

/s/ Kenneth B. Robinson
Kenneth B. Robinson

POWER OF ATTORNEY

KNOW ALL MEN BY THESE PRESENTS, that the undersigned director of Abercrombie & Fitch Co., a Delaware corporation (the “Company”), hereby constitutes and appoints Fran Horowitz and Scott Lipesky, and each of them, with full power to act without the other, as his true and lawful attorneys-in-fact and agents, with full power of substitution and resubstitution, for him and in his name, place and stead, in any and all capacities (unless revoked in writing), to sign and to cause to be filed with the Securities and Exchange Commission, the Company’s Registration Statement on Form S-8 (the “Registration Statement”) to register under the Securities Act of 1933, as amended, (i) 1,100,000 additional shares of Class A Common Stock, \$0.01 par value (the “Class A Common Stock”), of the Company for issuance and delivery pursuant to and under the terms of the Abercrombie & Fitch Co. 2016 Long-Term Incentive Plan for Associates (as amended, the “2016 Associates LTIP”) and (ii) an indeterminate number of additional shares of Class A Common Stock of the Company that may become issuable and deliverable in accordance with the anti-dilution provisions of the 2016 Associates LTIP, and any and all amendments (including post-effective amendments) to the Registration Statement, including any and all exhibits and other documents required to be included with the Registration Statement and any amendments thereto, granting to said attorneys-in-fact and agents, and each of them, full power and authority to do and perform each and every act and thing requisite and necessary to be done in connection therewith, as fully to all intents and purposes as the undersigned might or could do in person, hereby ratifying and confirming all that said attorneys-in-fact and agents, or either of them, or their, her or his substitute or substitutes, may lawfully do or cause to be done by virtue hereof.

IN WITNESS WHEREOF, the undersigned has executed this instrument to be effective as of September 3, 2021.

/s/ Nigel Travis
Nigel Travis