

AMERICAN EAGLE OUTFITTERS INC

FORM 8-K (Current report filing)

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Address	77 HOT METAL STREET PITTSBURGH, PA 15203
Telephone	4124323300
CIK	0000919012
Symbol	AEO
SIC Code	5651 - Family Clothing Stores
Industry	Retail (Apparel)
Sector	Services
Fiscal Year	01/28

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

FORM 8-K

CURRENT REPORT

Pursuant to Section 13 or 15(d) of The Securities Exchange Act of 1934

Date of Report
(Date of earliest event reported)

December 5, 2007

AMERICAN EAGLE OUTFITTERS, INC.

(Exact name of registrant as specified in its charter)

Delaware
(State of incorporation)

1-33338
(Commission File Number)

13-2721761
(IRS Employer Identification No.)

77 Hot Metal Street
Pittsburgh, Pennsylvania
(Address of principal executive offices)

15203-2329
(Zip Code)

(412) 432-3300
(Registrant's telephone number, including area code)

N/A
(Former name or former address, if changed since last report)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions (see General Instruction A.2. below):

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
 - Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
 - Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
 - Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))
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ITEM 7.01. Regulation FD Disclosure

The information in this Item 7.01 of Form 8-K, including the accompanying exhibits, shall not be deemed to be "filed" for the purposes of Section 18 of the Securities and Exchange Act of 1934 (the "Exchange Act"), or otherwise subject to the liability of such section, nor shall such information be deemed incorporated by reference in any filing under the Securities Act of 1933 or the Exchange Act, regardless of the general incorporation language of such filing, except as shall be expressly set forth by specific reference in such filing.

On December 5, 2007, the Company issued a press release announcing, among other things, the Company's November 2007 sales. A copy of the press release is attached hereto as Exhibit 99.1. The Company's Management issued a recorded sales commentary on December 5, 2007 to review the Company's sales results for the month ended December 1, 2007. Additionally, Management reiterated its fourth quarter 2007 earnings guidance in both the press release and the commentary. A copy of the sales commentary transcript is attached hereto as Exhibit 99.2.

ITEM 9.01. Financial Statements and Exhibits

(c) Exhibits

<u>Exhibit No.</u>	<u>Description</u>
99.1*	Press release dated December 5, 2007 announcing November sales
99.2*	November sales commentary transcript dated December 5, 2007

* Such Exhibit is being "furnished" (not filed) pursuant to Item 7.01 of the Current Report on Form 8-K.

SIGNATURE

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

AMERICAN EAGLE OUTFITTERS, INC.
(Registrant)

Date: December 7, 2007

By: /s/ Joan Holstein Hilson
Joan Holstein Hilson
Executive Vice President and
Chief Financial Officer, AE Brand

EXHIBIT INDEX

<u>Exhibit Number</u>	<u>Description</u>
99.1*	Press release dated December 5, 2007 announcing November sales
99.2*	November sales commentary transcript dated December 5, 2007

* Such Exhibit is being "furnished" (not filed) pursuant to Item 7.01 of the Current Report on Form 8-K.

**American Eagle Outfitters Reports November Sales of \$285.8 Million;
Same Store Sales Were Flat to Last Year**

Reiterates Fourth Quarter EPS Guidance

PITTSBURGH, PA - December 5, 2007 - American Eagle Outfitters, Inc. (NYSE:AEO) today announced that total sales for the four weeks ended December 1, 2007 were \$285.8 million, an increase of 16% compared to \$247.0 million for the four weeks ended November 25, 2006. Due to the 53rd week in fiscal 2006, November 2007 comps are compared to the four week period ended December 2, 2006. On this basis, comparable store sales were flat, compared to a 10% increase for the same period last year.

November sales reflected uneven store traffic throughout the month. Yet traffic was strong over the Thanksgiving weekend and management was pleased with sales, which averaged a mid single-digit comp increase during the 3-day period.

Total sales for the year-to-date 43 week period ended December 1, 2007 increased 13% to \$2.346 billion, compared to \$2.068 billion for the 43 week period ended November 25, 2006. Comparable store sales increased 3% for the year-to-date period.

The company reiterated its fourth quarter earnings guidance of \$0.67 to \$0.70 per share, compared to \$0.66 per share last year.

To access the company's recorded monthly sales commentary, please dial (866) 514-0390, or internationally dial (585) 267-8021.

About American Eagle Outfitters:

American Eagle Outfitters, Inc. (NYSE:AEO) is a leading retailer that operates under the American Eagle Outfitters and MARTIN + OSA brands.

American Eagle Outfitters designs, markets and sells its own brand of laidback, current clothing targeting 15 to 25 year-olds, providing high-quality merchandise at affordable prices. The original collection includes standards like jeans and graphic Ts as well as essentials like accessories, outerwear, footwear, basics and swimwear. American Eagle currently operates 855 stores in 50 states, the District of Columbia and Puerto Rico, and 75 AE stores in Canada. American Eagle also operates ae.com, which offers additional sizes and styles of favorite AE merchandise and ships around the world. The American Eagle brand also includes a collection of dormwear and intimates, "aerie by American Eagle," which is available in 38 aerie stores, American Eagle stores and at aerie.com. It includes bras, undies, camis, hoodies, robes, boxers, sweats and leggings for the AE girl. Designed to be sweetly sexy, comfortable and cozy, aerie offers AE customers a new way to express their personal style everyday, from the dormroom to the coffee shop to the classroom.

MARTIN + OSA, a concept targeting 28 to 40 year-old women and men, offers refined casual clothing and accessories, designed to be valuable, irresistible, inspiring, authentic and adventurous. MARTIN + OSA currently operates 19 stores. For additional information and updates, visit www.martinandosa.com.

"Safe Harbor" Statement under the Private Securities Litigation Reform Act of 1995: This release contains forward-looking statements, which represent our expectations or beliefs concerning future events, specifically regarding fourth quarter earnings. All forward-looking statements made by the company involve material risks and uncertainties and are subject to change based on factors beyond the company's control. Such factors include, but are not limited to the risk that the company's fourth quarter earnings expectations may not be achieved, and the risks described in the Risk Factor Section of the company's Form 10-K and Form 10-Q filed with the Securities and Exchange Commission. Accordingly, the company's future performance and financial results may differ materially from those expressed or implied in any such forward-looking statements. The company does not undertake to publicly update or revise its forward-looking statements even if future changes make it clear that projected results expressed or implied will not be realized.

CONTACT:

American Eagle Outfitters, Inc.
Judy Meehan, 412-432-3300

American Eagle Outfitters, Inc.
November 2007
Recorded Sales Commentary Transcript dated December 5, 2007

Welcome to the American Eagle Outfitters November 2007 Sales Commentary. This is Judy Meehan, Vice President of Investor Relations. During this call, I will make certain forward-looking statements based on our current expectations. Actual results may be materially different based on risk factors included in our quarterly and annual reports filed with the SEC.

November total company sales increased 16% to \$285.8 million for the four weeks ended December 1, compared to \$247.0 million for the four weeks ended November 25, last year. Comparable stores sales were flat, compared to the shifted period ended December 2, 2006. This compares to a 10% comp increase for the same period last year.

For the month, our AE men's business delivered a comparable store sales increase in the high single-digits, with strength across most categories. Women's experienced a mid single-digit comp decline. While a number of women's categories were below expectations, we saw the best performance in fleece, sweaters, woven shirts and layering knits.

November store traffic showed a modest increase, while the average number of transactions per store decreased slightly. The average unit retail price rose in the low single-digits due to a favorable sales mix, driving transaction value up in the low single-digits. Both the units sold per average store and units per transaction declined in the low single-digits.

Weekly comps were as follows:

- Week one was positive low single-digits, compared to positive mid-teens last year;
- Week two of positive mid single-digits, compared to positive low double-digits;
- Week three was slightly negative, compared to positive low double-digits; and
- Week four was negative mid single-digits, compared to positive mid single-digits last year.

We were pleased with sales over the Thanksgiving weekend and averaged a mid single-digit comp increase during the 3-day period.

Comps by region were as follows:

- Canada and the Northeast increased in the mid single-digits;
- The Midwest and Mid-Atlantic regions increased in the low single-digits;
- The Southwest decreased in the low-single digits; and
- The West and Southeast decreased in the mid-single digits.

Sales at ae.com increased 42% in November, reflecting positive traffic and a strong customer response to our expanded holiday gift guide.

Heading into the holiday shopping season, AE stores and ae.com are featuring our great gifts event, and will highlight key items over the following weeks. The next floor-set, Spring Transition, arrives in stores on December 24, bringing freshness to our customers during the important post-Christmas week.

Now regarding fourth quarter earnings. We continue to expect EPS in the range of \$0.67 to \$0.70 per share, compared to \$0.66 per share last year. We will report December sales on Wednesday, January 9.

Happy Holidays and thank you for your continued interest in American Eagle Outfitters.