

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

FORM SD

SPECIALIZED DISCLOSURE REPORT

American Eagle Outfitters, Inc.

(Exact name of the registrant as specified in its charter)

Delaware

1-33338

13-2721761

(State or other jurisdiction of
incorporation or organization)

(Commission
File Number)

(IRS Employer
Identification No)

77 Hot Metal Street, Pittsburgh, Pennsylvania

15203-2329

(Address of principal executive offices)

(Zip code)

Stacy B. Siegal

412-432-3300

(Name and telephone number, including area code, of the
person to contact in connection with this report.)

Check the appropriate box to indicate the rule pursuant to which this form is being filed, and provide the period to which the information in this form applies:

Rule 13p-1 under the Securities Exchange Act (17 CFR 240.13p-1) for the reporting period from January 1 to December 31, 2020.

Section 1 - Conflict Minerals Disclosures

Item 1.01 Conflict Minerals Disclosure and Report

American Eagle Outfitters, Inc. (the “Company”) has determined that it contracts to manufacture certain products for which gold, tantalum, tin and tungsten (“3TG minerals”) are necessary to functionality or production. The Company has conducted a “reasonable country of origin inquiry” (“RCOI”) and subsequent due diligence as required by the Dodd-Frank Wall Street Reform and Consumer Protection Act.

Conflict Minerals Disclosure

In accordance with Rule 13p-1 under the Securities Exchange Act of 1934 (“Rule 13p-1,”) the Company has filed this Specialized Disclosure Form (“Form SD”) and the associated Conflict Minerals Report, and both reports are posted to a publicly available Internet site at <https://www.aeo-inc.com/>.

The Company engaged Assent Compliance to assist it in conducting its RCOI and to assist with its due diligence efforts. To implement the RCOI, the Company’s suppliers were engaged to collect information regarding the presence and sourcing of 3TG minerals used in the products supplied to the Company. This program utilized the Responsible Business Alliance (“RBA”) and Global e-Sustainability Initiative (“GeSI”) Conflict Minerals Reporting Template (“CMRT”) version 6.0 or higher for data collection. Information was collected and stored using an online platform provided by Assent Compliance.

The Company undertook a due diligence process based on the Organization for Economic Cooperation and Development’s (“OECD”) Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas and accompanying Supplements to determine the source and chain of custody of the 3TG minerals used in its products. A more detailed description of the due diligence measures the Company took is provided in the Conflict Minerals Report attached hereto as Exhibit 1.01.

Based upon its RCOI and due diligence efforts, the Company has determined that its products could contain 3TG minerals that may have originated in the covered countries. Despite having conducted a good faith RCOI and due diligence efforts, the Company has been unable to determine the origin of all of the 3TG minerals used in its products.

Item 1.02 Exhibits

The Company’s Conflict Minerals Report is attached hereto as Exhibit 1.01.

SIGNATURES

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 duly authorized undersigned.

The Company

/s/ Stacy B. Siegal

May 27, 2021

By

(Date)

Stacy B. Siegal, Executive Vice President – General Counsel

Name and Title (printed)

**Conflict Minerals Report of American Eagle Outfitters, Inc.
In accord with Rule 13p-1 under the Securities Exchange Act of 1934**

This is the Conflict Minerals Report of American Eagle Outfitters, Inc. (“The Company”) for calendar year 2020 in accordance with Rule 13p-1 under the Securities Exchange Act of 1934 (“Rule 13p-1”). The intent of this Conflict Minerals Report (“CMR”) is to describe the Company’s due diligence process following Rule 13p-1 requirements.

1. Design of Due Diligence Measures

The Company’s due diligence process is based on the Organization for Economic Cooperation and Development’s (“OECD”) Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas and accompanying Supplements. The Company engaged Assent Compliance, a third-party service provider, to assist in designing and implementing due diligence measures, including supply chain scoping, supplier engagement, data collection and reporting.

2. Due Diligence Measures Implemented

The Company took the following Due Diligence measures:

Adopt a conflict minerals policy

The Company’s conflict minerals policy is publicly available at <https://www.aeo-inc.com/responsible-sourcing/>. It states:

POLICY ON CONFLICT MINERALS LAW COMPLIANCE

I. SCOPE

This policy applies to all American Eagle Outfitters, Inc. (“AEO”) suppliers of branded and co-branded products.

II. BACKGROUND

AEO is committed to ensuring that metals and other minerals contained in its branded and co-branded products are obtained, produced and used in an environmentally and socially responsible manner.

Under the “conflict minerals” provisions of the Dodd-Frank Wall Street Reform and Consumer Protection Act, AEO is required to conduct due diligence regarding its use of four metals: gold, columbite-tantalite (tantalum), cassiterite (tin) and wolframite (tungsten) (collectively, the “Conflict Minerals”) and whether those Conflict Minerals originated in the Democratic Republic of Congo or adjoining countries¹ (collectively, the “Covered Countries.”) The goal of these regulations is to end the violent conflict in the

¹ Angola, Burundi, Central African Republic, Republic of the Congo, Rwanda, South Sudan, Tanzania, Uganda and Zambia

region, which has been partially financed by the exploitation and trade of Conflict Minerals originating in the Covered Countries. As a publicly traded company, AEO is required to request certain information from its suppliers and report on its inquiries and due diligence to the U.S. Securities and Exchange Commission.

III. POLICY

Each AEO Supplier will be required to provide information each year regarding the origin of any Conflict Minerals that are necessary to the functionality or production of AEO products. This inquiry should be reasonably designed to determine whether any such minerals originated in the Covered Countries or are from recycled or scrap sources. The required information will be collected by AEO via a survey, which will be facilitated by a third party company.

Verification efforts will be led by AEO and/or a designated third party company who will also be available to assist suppliers in their efforts to ensure that AEO products are Conflict Minerals free.

AEO does not ban the use of minerals that originate in the Covered Countries. However, suppliers must be able to show proof that the minerals can be traced back to registered conflict-free smelters.

In the event that our suppliers have a reason to believe that Conflict Minerals used in AEO products may have originated in the Covered Countries, we will assist in performing due diligence on our supply chain in a manner consistent with the guidance issued by the Organization for Economic Cooperation and Development (“OECD”) to ensure that they are Conflict Minerals free. For more information on the OECD guidelines, please visit <https://www.oecd.org/daf/inv/mne/OECD-Due-Diligence-Guidance-Minerals-Edition3.pdf>

Assemble an internal team to support supply chain due diligence

The management of our Conflict Minerals policy lies within our Responsible Sourcing department, which reports into our Production department. The Responsible Sourcing team worked closely with Assent Compliance to design and implement the diligence activities surrounding our minerals supply chain. Additional oversight and input was provided by our Conflict Minerals cross-functional team, which includes representatives from our Finance, Legal, and Internal Audit departments.

Establish a system of controls and transparency over the mineral supply chain

To provide transparency within the Company’s mineral supply chains and to facilitate communication of policies and expectations, the Company engaged Assent Compliance to complement internal management processes. Assent Compliance’s online system is used to identify suppliers in our mineral supply chains and the relationships between them, collect, store and review information on 3TG mineral sourcing practices, track information on smelters and refiners (“SORs”), and flag risks based on SOR sourcing practices. This system utilized the Conflict Minerals Reporting Template (“CMRT”) version 6.0 or higher for data collection. This system is designed to allow collection and storage of data on supply chain circumstances, which can be updated to reflect changing realities within the supply chain, such as new customer-supplier relationships, new products, etc.

Assent Compliance helped us to engage with our manufacturing suppliers as part of its Conflict Minerals management system. Engagement consisted of multiple communication outreaches to educate suppliers on our expectations for sourcing and Conflict Minerals policy, and the SEC Rule 13p-1 rule requirements.

Supplier engagement followed these steps:

- 1) All applicable tier 1 apparel and non-apparel suppliers that shipped product to AEO during the 2020 calendar year were included in the supplier engagement process. Contact information was provided to Assent for upload into their online platform.
- 2) Assent requested that the suppliers complete a CMRT. Suppliers are able to leverage Assent's team of supplier support specialists to ensure they receive appropriate support and understand how to properly file a CMRT. Assent monitored and tracked all communications for future reporting and transparency.
- 3) Suppliers that responded as being out of scope of the reporting requirements were removed from the survey process upon review.
- 4) Non-responsive suppliers were contacted a minimum of 3 times. If the supplier remained unresponsive, then additional communication attempts were conducted in order to determine why a response was not provided and to offer assistance in completing the request.

Supplier responses were evaluated for plausibility, consistency, and gaps both in terms of which products were stated to contain or not contain necessary 3TG minerals, as well as the origin of those materials. Additional supplier outreach was conducted to address issues including implausible statements regarding no presence of 3TG minerals, incomplete data on CMRTs, responses that did not identify smelters or refiners, responses which indicated sourcing location without complete supporting information from the supply chain, and organizations that were identified as smelter or refiners, but not verified as such through further analysis and research.

A total of 198 suppliers were identified through the filtering procedures described above as being in-scope for conflict mineral regulatory purposes and were contacted by Assent as part of the "reasonable country of origin inquiry" ("RCOI") process. The survey response rate among these suppliers was 65%. Of these responding suppliers, 12.5% responded yes as to having one or more of the 3TG minerals as necessary to the functionality or production of the products they produce. The Company has not received sufficient additional information from the responding suppliers to determine the origin of all of their 3TG minerals. We will continue our due diligence efforts in this regard.

SORs were matched against the Responsible Minerals Initiative's (RMI) Standard Smelter List. SORs sourcing practices and "conflict-free" sourcing statuses were cross-referenced with the RMI's Responsible Minerals Assurance Process ("RMAP"), which includes cross-recognized programs with the London Bullion Market Association ("LBMA") Good Delivery Program and the Responsible Jewelry Council Chain of Custody Certification.

Since most of the CMRTs we received from our suppliers were made on a company level, rather than on a product or user-defined scope, we are not able to identify which smelters or refiners listed on Appendix A actually processed the 3TGs contained in our products. Therefore, our list of processing smelters and refiners disclosed in Appendix A may contain more facilities than those that actually processed the conflict minerals contained in our products.

Set forth below is the list of SORs identified in our supply chain so far and their conflict-free status:

Appendix A

Metal	Standard Smelter Name	Smelter ID	RMI Audit Status
Gold	Heraeus Metals Hong Kong Ltd.	CID000707	Conformant
Gold	Metalor Technologies S.A.	CID001153	Conformant
Gold	Mitsui Mining and Smelting Co., Ltd.	CID001193	Conformant
Gold	Shandong Zhaojin Gold & Silver Refinery Co., Ltd.	CID001622	Conformant
Tin	Alpha	CID000292	Conformant
Tin	China Tin Group Co., Ltd.	CID001070	Conformant
Tin	EM Vinto	CID000438	Conformant
Tin	Gejiu Non-Ferrous Metal Processing Co., Ltd.	CID000538	Conformant
Tin	Guangdong Hanhe Non-Ferrous Metal Co., Ltd.	CID003116	Conformant
Tin	Jiangxi New Nanshan Technology Ltd.	CID001231	Conformant
Tin	Malaysia Smelting Corporation (MSC)	CID001105	Conformant
Tin	Metallo Belgium N.V.	CID002773	Conformant
Tin	Mineracao Taboca S.A.	CID001173	Conformant
Tin	Minsur	CID001182	Conformant
Tin	Mitsubishi Materials Corporation	CID001191	Conformant
Tin	Operaciones Metalurgicas S.A.	CID001337	Conformant
Tin	PT Mitra Stania Prima	CID001453	Conformant
Tin	PT Refined Bangka Tin	CID001460	Conformant
Tin	PT Timah Tbk Kundur	CID001477	Conformant
Tin	PT Timah Tbk Mentok	CID001482	Conformant
Tin	Rui Da Hung	CID001539	Conformant
Tin	Thaisarco	CID001898	Conformant
Tin	Tin Technology & Refining	CID003325	Conformant
Tin	White Solder Metalurgia e Mineracao Ltda.	CID002036	Conformant
Tin	Yunnan Tin Company Limited	CID002180	Conformant

* Conflict-free status refers to the facility's RMI audit status. Smelters that are Conformant to RMAP assessment protocols are considered DRC conflict-free. These designations are current as of May 4, 2021.

Report findings to senior management

All supply chain assessment findings are reported to American Eagle Outfitters' Executive Vice President, Chief Operating Officer.

Devise and adopt a risk management plan

In addition to the system of controls previously described in this report, we have put in place several procedures to help mitigate the risk of Conflict Minerals entering our supply chain. First, our Conflict Minerals policy is listed in our Corporate Vendor Manual, which our suppliers agree to adhere to when they sign our master purchase agreement. The master purchase agreement is required of each supplier before any production can begin. The Corporate Vendor Manual is available to our suppliers through our Bamboo Rose sourcing system and is updated on a semi-annual basis.

Our suppliers are further reminded of this policy through emails from the Company and through the suppliers' interaction with Assent Compliance.

In the event that 3TG minerals used in AEO products have been sourced in the DRC or surrounding areas, we work with the supplier to ensure that the minerals are sourced from registered conflict free smelters or are eliminated from use.

3. Steps to Improve Due Diligence

The Company will endeavor to continuously improve upon its supply chain due diligence efforts via the following measures:

- Increase the response rate for its RCOI process;
- Continue to compare RCOI results to information collected via independent conflict free smelter validation programs such as RMI's Responsible Minerals Assurance Process ("RMAP"); and
- Contact smelters identified as a result of the RCOI process and request their participation in obtaining a "conflict free" designation from an industry program such as the RMAP audit program.

4. Product Determination

Based upon its RCOI and due diligence efforts, the Company has been unable to determine the origin of all of the 3TG minerals used in its products.