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

OMB APPROVAL				
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Check this box if no longer subject to Section 16. Form 4 or Form 5 obligations may continue. See Instruction 1(b).

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP OF SECURITIES

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934 or Section 30(h) of the Investment Company Act of 1940

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1. Name and Address of Reporting Person – NEUBAUER JOSEPH				2. Issuer Name and Ticker or Trading Symbol FEDERATED DEPARTMENT STORES INC /DE/ [FD]							_X_ Director	(Che			v)
(Last) (First) (Middle) C/O ARAMARK CORPORATION, 1101 MARKET STREET				3. Date of Earliest Transaction (Month/Day/Year) 12/31/2005											
(Street) PHILADELPHIA, PA 19107				4. If Amendment, Date Original Filed(Month/Day/Year)						-	6. Individual or Joint/Group Filing(Check Applicable Line) _X_ Form filed by One Reporting Person Form filed by More than One Reporting Person				
(City	(City) (State) (Zip)			Table I - Non-Derivative Securities Acqui						ies Acquir	ired, Disposed of, or Beneficially Owned				
(Instr. 3) Date		2. Transaction Date [Month/Day/Year]	(Month/Day/Year) (Instr. 3, 4 and 5) (A) or			ed of BR (I	Beneficially Owned Following Reported Transaction(s) (Instr. 3 and 4)		Ownership of Form: B	eneficial wnership					
Reminder:	Report on a	separate line for e	ach class of securiti	es benefici	ally o	wned	l direc		ectly.		ne collect		rmation		74 (9-02)
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			Table II - D					contair the for ired, Dispo	ed in this n displays	a current	tly valid C				
1. Title of Derivative Security (Instr. 3)	Conversion	3. Transaction Date (Month/Day/Yea	3A. Deemed Execution Date,	4. Transac Code	etion	warra 5. Nu of	ants, comber rative rative rities ired rosed	contair the for ired, Dispo	ned in this on displays ased of, or B neertible se ercisable attion Date	a current	r Owned of nd of ng s	MB contr		f 10. Ownership Form of Derivative Security: Direct (D) or Indirect	Benefici Ownersh (Instr. 4)
Derivative Security	Conversion or Exercise Price of Derivative	Date	3A. Deemed Execution Date, any	4. Transac Code	etion	5. Nu of Deriv Secur Acqu (A) o Dispo of (D (Instr	ants, comber rative rative rities ired rosed	contair the formalist the form	ed in this m displays sed of, or B nvertible se ercisable tition Date the display and the selection of the	a current eneficially curities) 7. Title an Amount of Underlyin Securities (Instr. 3 a	r Owned of nd of ng s	8. Price of Derivative Security	9. Number of Derivative Securities Beneficially Owned Following Reported Transaction(f 10. Ownership Form of Derivative Security: Direct (D) or Indirect s) (I)	of Indire Benefici Ownersl (Instr. 4
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D C O N (All	Relationships					
Reporting Owner Name / Address	Director	10% Owner	Officer	Other		
NEUBAUER JOSEPH						
C/O ARAMARK CORPORATION	X					
1101 MARKET STREET	Λ					
PHILADELPHIA, PA 19107						

Signatures

/s/Christopher M. Kelly, as attorney-in-fact for Joseph Neubauer pursuant to a Power of Attorney	01/03/2006
**Signature of Reporting Person	Date

Explanation of Responses:

- * If the form is filed by more than one reporting person, see Instruction 4(b)(v).
- ** Intentional misstatements or omissions of facts constitute Federal Criminal Violations. See 18 U.S.C. 1001 and 15 U.S.C. 78ff(a).
- (1) 1-for-1 conversion
- (2) Units are to be settled in Common Stock upon the Reporting Person's termination from the Board of Directors.

- (3) The price noted is the average of the value of the stock units granted each month during the quarter for which this report is filed.(4) Units are to be received by the Reporting Person upon termination from the Board of Directors.

Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, see Instruction 6 for procedure.

Potential persons who are to respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB number.