

SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

FORM S-8

REGISTRATION STATEMENT UNDER THE SECURITIES ACT OF 1933

FEDERATED DEPARTMENT STORES, INC.

(Exact Name of Registrant as Specified in Charter)

Delaware
(State of incorporation)

7 West Seventh Street
Cincinnati, Ohio 45202

13-3324058
(I.R.S. Employer Identification Number)

(Address of Principal Executive Officer,
Including Zip Code)

FEDERATED DEPARTMENT STORES, INC. 1995 EXECUTIVE EQUITY INCENTIVE PLAN, AS AMENDED

(Full Title of the Plan)

Dennis J. Broderick, Esq.
Senior Vice President, General Counsel, and Secretary
Federated Department Stores, Inc.
7 West Seventh Street
Cincinnati, Ohio 45202
(513) 579-7000

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

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 (2)
Common Stock, par value \$0.01 per share (2)	12,000,000 shares	\$44.65	\$535,800,000.00	\$57,330.60

(1) Plus such indeterminate number of shares as may be issued to prevent dilution resulting from stock splits, stock dividends or similar transactions in accordance with Rule 416 under the Securities Act of 1933, as amended (the "Securities Act").

(2) Estimated solely for calculating the amount of the registration fee, pursuant to paragraphs (c) and (h) of Rule 457 of the General Rules and Regulations under the Securities Act, on the basis of the average of the high and low sale prices of such securities on the New York Stock Exchange on October 26, 2006, a date within five business days prior to filing.

Explanatory Note

This Registration Statement on Form S-8 relating to the Federated Department Stores, Inc. 1995 Executive Equity Incentive Plan, as amended (the "Plan"), is being filed to register additional securities of the same class as other securities for which a previously filed registration statement on Form S-8 relating to the Plan is effective.

Pursuant to General Instruction E of Form S-8, this Registration Statement incorporates by reference the contents of the Registration Statement on Form S-8 (Registration No. 333-115714) filed by Federated Department Stores, Inc. ("Federated" or the "Company") with the Securities and Exchange Commission ("Commission") with respect to the Plan, including all attachments and exhibits thereto, with the exception of Items 3, 6 and 9 of Part II of such prior registration statement, each of which is amended and restated in its entirety herein.

PART II

Item 3. Incorporation of Documents by Reference.

The following documents, which the Company has filed with the Commission, are incorporated by reference to this Registration Statement:

- (a) the Company's annual report on Form 10-K for the fiscal year ended January 28, 2006 and the Company's annual report on Form 10-K/A for the fiscal year ended January 28, 2006 filed on June 6, 2006;
- (b) the Company's quarterly reports on Form 10-Q for the periods ended April 29, 2006 and July 29, 2006;
- (c) the Company's current reports on Form 8-K filed on March 28, 2006, March 30, 2006, March 31, 2006, April 10, 2006, May 3, 2006, May 24, 2006, June 1, 2006, June 6, 2006, June 9, 2006, June 21, 2006, June 22, 2006, July 13, 2006, August 29, 2006, September 1, 2006 and October 3, 2006; and
- (d) the description of the Company's Common Stock contained in a Registration Statement on Form 8-A, filed with the Commission on December 12, 1994.

In addition, all documents subsequently filed by the Company pursuant to Sections 13(a), 13(c), 14 or 15(d) of the Exchange Act prior to the filing of a post-effective amendment which indicates that all securities offered hereby have been sold or which deregisters all such securities then remaining unsold shall be deemed to be incorporated by reference to this Registration Statement and to be a part hereof from the date of filing such documents.

Item 6. Indemnification of Directors and Officers.

The following summary of the material provisions of the Company's by-laws and certificate of incorporation relating to indemnification of directors and officers, the Company's indemnification agreements with officers and directors, insurance policies maintained by the Company in respect of directors and officers and the Delaware General Corporation Law is not intended to be exclusive and is qualified in its entirety by such by-laws, certificate of incorporation, agreements, insurance policies and statutes.

The Company's certificate of incorporation and by-laws provide that the Company shall indemnify its officers and directors to the full extent permitted by applicable law. Section 145 of the Delaware General Corporation Law provides, in general, that each director and officer of a corporation may be indemnified against expenses (including attorneys' fees), judgments, fines and amounts paid in settlement actually and reasonably incurred in connection with any threatened, pending or completed legal proceedings in which he or she is involved by reason of the fact that he or she is or was a director or officer, if he or she acted in good faith and in a manner that he or she reasonably believed to be in or not opposed to the best interests of the corporation, and, with respect to any criminal action or proceeding, if he or she had no reasonable cause to believe that his or her conduct was unlawful. If the legal proceeding, however, is by or in the right of the corporation, the director or officer may not be indemnified in respect of any claim, issue or matter as to which he or she has been adjudged to be liable to the corporation unless a court determines otherwise.

The Company also maintains insurance for officers and directors against certain liabilities, including liabilities under the Securities Act. The effect of this insurance is to indemnify any officer or director of the Company against expenses, including, without limitation, attorneys' fees, judgments, fines and amounts paid in settlement, incurred by an officer or director upon a determination that such person acted in good faith. The premiums for such insurance are paid by the Company.

Pursuant to separate indemnification agreements with the Company, each officer and director of the Company is indemnified against all liabilities relating to his or her position as an officer or director of the Company, to the fullest extent permitted under applicable law.

Item 8. Exhibits

- 4.1 Federated Department Stores, Inc. 1995 Executive Equity Incentive Plan, as amended (incorporated by reference to Appendix C to the Company's proxy statement on Schedule 14A, dated April 13, 2006).
- 4.2 Second Restated Certificate of Incorporation of the Company (incorporated by reference to Exhibit 3.1 to the Company's Annual Report on Form 10-K for the fiscal year ended January 28, 1995 (File No. 001-135361)).
- 4.2.1 Amended and Restated Article Seventh to the Certificate of Incorporation of the Company (incorporated by reference to Annex F to the Company's proxy statement on Schedule 14A, dated May 31, 2005).
- 4.2.2 Amended and Restated Section 1 of Article Fourth to the Certificate of Incorporation of the Company (incorporated by reference to paragraph 4 under the caption "Item 3 - Proposal to Amend Federated's Certificate of Incorporation" in the Company's proxy statement on Schedule 14A, dated April 13, 2006).
- 4.3 By-Laws of the Company (incorporated by reference to Exhibit 4.3 to the Company's Registration Statement on Form S-8, filed on April 1, 2003).
- 4.3.1 Amended and Restated Sections 28 and 29 of the By-Laws of the Company (incorporated by reference to Exhibit 99.1 to the Company's Current Report on Form 8-K filed on July 19, 2005).
- 5.1 Opinion of Counsel (Dennis J. Broderick).
- 23.1 Consent of Independent Registered Public Accounting Firm.
- 23.2 Consent of Dennis J. Broderick (included in Exhibit 5.1).
- 24.1 Powers of Attorney.

Item 9. Undertakings

A. The Company hereby undertakes:

- (1) To file, during any period in which offers or sales are being made, a post-effective amendment to this registration statement:
 - (a) To include any prospectus required by Section 10(a)(3) of the Securities Act;
 - (b) To reflect in the prospectus any facts or events arising after the effective date of this 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 SEC 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 price set forth in the "Calculation of Registration Fee" table in the effective registration statement; and
 - (c) 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 this registration statement;

provided, however, that paragraphs (A)(1)(a) and (A)(1)(b) do not apply if the registration statement is on Form S-3, Form S-8 or Form F-3, and the information required to be included in a post-effective amendment by those paragraphs is contained in reports filed with or furnished to the SEC by the Company pursuant to Section 13 or Section 15(d) of the Exchange Act that are incorporated by reference in the registration statement.
- (2) That, for the purpose of determining any liability under the Securities Act, 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 Company hereby undertakes that, for purposes of determining any liability under the Securities Act, each filing of the Company's annual report pursuant to Section 13(a) or Section 15(d) of the Exchange Act (and, where applicable, each filing of an employee benefit plan's annual report pursuant to Section 15(d) of the Exchange Act) 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 may be permitted to directors, officers and controlling persons of the Company pursuant to the foregoing provisions, or otherwise, the Company has been advised that in the opinion of the SEC such indemnification is against public policy as expressed in the Securities Act and is, therefore, unenforceable. In the event that a claim for indemnification against such liabilities (other than the payment by the Company of expenses incurred or paid by a director, officer or controlling person of the Company 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 Company 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 and will be governed by the final adjudication of such issue.

SIGNATURES

The Registrant. 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 Cincinnati, State of Ohio, on this 31st day of October 2006.

FEDERATED DEPARTMENT STORES, INC.

By: /s/ Dennis J. Broderick
Dennis J. Broderick
Senior Vice President, General Counsel and Secretary

Pursuant to the requirements of the Securities Act of 1933, this Registration Statement has been signed below by the following persons in the capacities and on the date indicated.

<u>Signature</u>	<u>Title</u>	<u>Date</u>
* _____ Terry L. Lundgren	Chairman of the Board, President, Chief Executive Officer and Director (principal executive officer)	October 31, 2006
* _____ Karen M. Hoguet	Executive Vice President and Chief Financial Officer (principal financial officer)	October 31, 2006
* _____ Joel A. Belsky	Vice President and Controller (principal accounting officer)	October 31, 2006
* _____ Meyer Feldberg	Director	October 31, 2006
* _____ Sara Levinson	Director	October 31, 2006
* _____ Joseph Neubauer	Director	October 31, 2006
* _____ Joseph A. Pichler	Director	October 31, 2006
* _____ Joyce M. Roché	Director	October 31, 2006
* _____ William P. Stiritz	Director	October 31, 2006
* _____	Director	October 31, 2006

<u>Karl M. von der Heyden</u>	Director	October 31, 2006
* <u>Craig E. Weatherup</u>	Director	October 31, 2006
* <u>Marna C. Whittington</u>	Director	October 31, 2006

* The undersigned, by signing his name hereto, does sign and execute this Registration Statement pursuant to Powers of Attorney executed by the above-named persons.

By: /s/ Dennis J. Broderick
Dennis J. Broderick,
Attorney-in-Fact

INDEX TO EXHIBITS

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Federated Department Stores, Inc.

Dennis J. Broderick
Senior Vice President, General
Counsel and Secretary
513.579.7560 (tel)
513.579.7354 (fax)

October 31, 2006

Federated Department Stores, Inc.
7 West Seventh Street
Cincinnati, Ohio 45202

Re: Registration of Shares

Ladies and Gentlemen:

In my capacity as General Counsel of Federated Department Stores, Inc., a Delaware corporation (the "Company"), I have acted as counsel for the Company in connection with the issuance pursuant to the Federated Department Stores, Inc. 1995 Executive Equity Incentive Plan, as amended (the "Plan") of up to 12,000,000 shares of Common Stock, par value \$0.01 per share, of the Company (the "Shares") to be registered under the Securities Act of 1933, as amended, pursuant to a Registration Statement on Form S-8 (the "Registration Statement").

I have examined the Plan and such other documents, records and matters of law as I have deemed necessary for purposes of this opinion. Based on such examination and on the assumptions set forth below, I am of the opinion that the Shares, when issued and delivered in accordance with the Plan, against payment of the consideration therefor as provided in the Plan and having a value not less than the par value thereof, will be duly authorized, validly issued, fully paid and nonassessable.

In rendering this opinion, I have assumed (i) the authenticity of all documents submitted to me as originals and the conformity to original documents of all documents submitted to me as copies, (ii) that the signatures on all documents examined by me are genuine and that, where any such signature purports to have been made in a corporate, governmental, fiduciary or other capacity, the person who affixed such signature to such document had authority to do so, and (iii) that the statements and certificates described in the following paragraph are accurate in all material respects at the date of this opinion.

I am a member of the bar of the State of Ohio, and have not been admitted to the bar of any other jurisdiction. In rendering this opinion set forth herein, my examination of matters of law has been limited to the federal laws of the United States of America and the corporation laws of the State of Delaware. In rendering this opinion, I have relied, as to certain matters of fact, without any independent investigation, inquiry or verification, upon statements or certificates of representatives of the Company and upon statements or certificates of public officials.

I hereby consent to the filing of this opinion as Exhibit 5.1 to the Registration Statement.

Very truly yours,

/s/ Dennis J. Broderick

Dennis J. Broderick
General Counsel

Consent of Independent Registered Public Accounting Firm

The Board of Directors and Shareholders
Federated Department Stores, Inc.:

We consent to the use of our report dated March 24, 2006, except as to note (i) to the consolidated statements of cash flows, which is as of June 5, 2006, with respect to the consolidated balance sheets of Federated Department Stores, Inc. and subsidiaries as of January 28, 2006 and January 29, 2005, and the related consolidated statements of income, changes in shareholders' equity and cash flows for each of the three fiscal years in the period ended January 28, 2006, and our report dated March 24, 2006 with respect to management's assessment of the effectiveness of internal control over financial reporting as of January 28, 2006, and the effectiveness of internal control over financial reporting as of January 28, 2006, incorporated in this registration statement on Form S-8 by reference.

/s/ KPMG LLP

Cincinnati, Ohio
October 30, 2006

POWERS OF ATTORNEY

KNOW ALL MEN BY THESE PRESENTS, that each of the undersigned directors and/or officers of FEDERATED DEPARTMENT STORES, INC., a Delaware corporation (the "Company"), does hereby constitute and appoint DENNIS J. BRODERICK, PADMA TATTA CARIAPPA, CHRISTOPHER M. KELLY and LINDA J. BALICKI, or any of them, their true and lawful attorneys and agents to do any and all acts and things and execute any and all instruments which said attorneys and agents, or any of them, may deem necessary or advisable or which said attorneys and agents, or any of them, may deem necessary or advisable or which may be required to enable the Company to comply with the Securities Act of 1933, as amended, and any rules, regulations or requirements of the Securities and Exchange Commission in respect thereof, in connection with the filing with the Securities and Exchange Commission of a Registration Statement on Form S-8 relating to Federated Department Stores, Inc. 1995 Executive Equity Incentive Plan, as amended, including specifically but without limiting the generality of the foregoing, the power and authority to sign in the name and on behalf of the undersigned, in his or her capacity as a director and/or officer of the Company, any such Form S-8 and any and all amendments and supplements thereto and any other instruments or documents filed as a part of or in connection therewith, and each of the undersigned does hereby ratify and confirm all that said attorneys and agents or any of them, may do or cause to be done by virtue hereof.

IN WITNESS WHEREOF, each of the undersigned has subscribed these presents this 25th day of August 2006.

/s/ Joel A. Belsky
Joel A. Belsky

/s/ Meyer Feldberg
Meyer Feldberg

/s/ Karen M. Hoguet
Karen M. Hoguet

/s/ Sara Levinson
Sara Levinson

/s/ Terry J. Lundgren
Terry J. Lundgren

/s/ Joseph Neubauer
Joseph Neubauer

/s/ Joseph A. Pichler
Joseph A. Pichler

/s/ Joyce M. Roché
Joyce M. Roché

/s/ William P. Stiritz
William P. Stiritz

/s/ Karl M. von der Heyden
Karl M. von der Heyden

/s/ Craig E. Weatherup
Craig E. Weatherup

/s/ Marna C. Whittington
Marna C. Whittington