

As filed with the Securities and Exchange Commission on March 25, 1997

Registration No. 33-322737

SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549

POST-EFFECTIVE  
AMENDMENT NO. 1  
to  
FORM S-8

REGISTRATION STATEMENT  
UNDER  
THE SECURITIES ACT OF 1933

FEDERATED DEPARTMENT STORES, INC.

151 West 34th Street  
New York, New York 10001  
(212) 695-4400

-and-

|                |                        |                  |
|----------------|------------------------|------------------|
| Delaware       | 7 West Seventh Street  | 13-3324058       |
| (State of      | Cincinnati, Ohio 45202 | (I.R.S. Employer |
| incorporation) | (513) 579-7000         | Identification   |
|                | Number)                |                  |

FEDERATED DEPARTMENT STORES, INC.  
NON-EMPLOYEE DIRECTOR DEFERRED COMPENSATION PLAN

Copies of notices and other communications  
should be sent to:

|                                   |                            |
|-----------------------------------|----------------------------|
| Dennis J. Broderick, Esq.         | Mark E. Betzen, Esq.       |
| Senior Vice President, General    | Jones, Day, Reavis & Pogue |
| Counsel, and Secretary            | 2300 Trammell Crow Center  |
| Federated Department Stores, Inc. | 2001 Ross Avenue           |
| 7 West Seventh Street             | Dallas, Texas 75201        |
| Cincinnati, Ohio 45202            | (214) 220-3939             |
| (513) 579-7000                    |                            |

This Amendment is filed for the sole purpose of filing a revised  
opinion of counsel as Exhibit 5 hereto.

Item 8. Exhibits

- 4.1 -- 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 (the "1994 Form 10-K"))
- 4.2 -- By-Laws of the Company (incorporated by  
reference to Exhibit 3.2 to the 1994 Form 10-K)

- 4.3 -- Rights Agreement between the Company and  
the Rights Agent thereunder (incorporated by reference to  
Exhibit 4.3 to the 1994 Form 10-K)
- 5 -- Opinion of Counsel
- 23 -- Consent of KPMG Peat Marwick LLP\*
- 24 -- Powers of Attorney\*

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\* Previously filed.

#### 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 Amendment No. 1 to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Cincinnati, State of Ohio on March 25, 1997.

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 Amendment No. 1 has been signed below by the following persons in the capacities indicated on March 25, 1997.

| Signature                               | Title  |
|---|--|
| *Allen I. Questrom<br>Allen I. Questrom | Chairman of the Board and Chief<br>Executive Officer (principal<br>executive officer) and Director |
| *Ronald W. Tysoe<br>Ronald W. Tysoe     | Vice Chairman and Chief Financial<br>Officer (principal financial<br>officer) and Director         |
| *Joel A. Belsky<br>Joel A. Belsky       | Senior Vice President and<br>Controller (principal accounting<br>officer)                          |
| *Lyle Everingham<br>Lyle Everingham     | Director   |

|   |          |
|---|----------|
| *Meyer Feldberg<br>Meyer Feldberg                 | Director |
| *Earl G. Graves, Sr.<br>Earl G. Graves, Sr.       | Director |
| *George V. Grune<br>George V. Grune               | Director |
| *Joseph Neubauer<br>Joseph Neubauer               | Director |
| *Paul W. Van Orden<br>Paul W. Van Orden           | Director |
| *Karl M. von der Heyden<br>Karl M. von der Heyden | Director |
| *Marna C. Whittington<br>Marna C. Whittington     | Director |
| *James M. Zimmerman<br>James M. Zimmerman         | Director |

\*The undersigned, by signing his name hereto, does sign and execute this Amendment No. 1 pursuant to Powers of Attorney executed by the above-named persons.

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

#### INDEX TO EXHIBITS

| Exhibit No. | Exhibit   | Sequentially<br>Numbered | Page |
|-------------|---|--------------------------|------|
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\* Previously filed



[Letterhead of Dennis J. Broderick,  
Senior Vice President,  
General Counsel and Secretary]

March 24, 1997

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

Re: Director Deferred Compensation Plan

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 proposed issuance and sale pursuant to the above-referenced plan (the "Plan") of up to 75,000 shares of Common Stock, par value \$0.01 per share, of the Company (the "Shares") 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 upon the foregoing, I am of the opinion that the shares that may be issued and sold pursuant to the Plan, when issued and sold in accordance with the Plan and appropriate forms of agreements and other documentation contemplated thereby, will be duly authorized, validly issued, fully paid and nonassessable.

I hereby consent to the filing of this opinion as Exhibit 5 to the Registration Statement.

Very truly yours,

Dennis J. Broderick  
General Counsel