

As filed with the Securities and Exchange Commission on January 16, 1998

SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

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. 1992 INCENTIVE BONUS PLAN

Copies of notices and other communications
should be sent to:

Dennis J. Broderick, Esq.	Mark E. Betzen, Esq.
Senior Vice President, General Counsel,	Jones, Day, Reavis & Pogue
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	

Approximate date of commencement of proposed sale to the public: From
time to time after the effective date of this Registration Statement.

<TABLE>

CALCULATION OF REGISTRATION FEE

<C>

Title of Securities to be Registered	Proposed Maximum Amount to be Registered	Proposed Maximum Offering Price per Share *	Proposed Maximum Aggregate Offering Price *	Amount of Registration Fee
--	--	---	---	----------------------------------

<S>

<C>

<C>

<C>

<C>

Common Stock, par value \$0.01 per share	200,000 shares	\$41.875	\$8,375,000	\$2,470.63
---	----------------	----------	-------------	------------

* Estimated solely for the purpose of computing the registration fee
in accordance with Rule 457(h)(1) based on the market value of shares of
Federated Common Stock (\$41.875 per share, which is the average of the high
and low sale prices of a share of Federated Common Stock on the Composite
Tape of The New York Stock Exchange, Inc. on January 12, 1998).

</TABLE>

PART II

Item 3. Incorporation of Documents by Reference

The following documents (or, as applicable, the portions thereof specified below) filed by Federated Department Stores, Inc. (the "Company") with the Securities and Exchange Commission (the "Commission") pursuant to the Securities Exchange Act of 1934, as amended (the "Exchange Act"), are incorporated by reference, as of their respective dates, in this Registration Statement:

(a) The Company's Annual Report on Form 10-K for the fiscal year ended February 1, 1997 (Commission File No. 1-13536);

(b) The Company's Quarterly Reports on Form 10-Q for the fiscal quarters ended May 3, August 2, and November 1, 1997 and Current Report on Form 8-K, dated July 15, 1997; and

(c) The description of the Common Stock contained in a Registration Statement on Form 8-A filed with the Commission on December 12, 1994 pursuant to Section 12(b) of the Exchange Act.

In addition, all documents hereafter 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 in this Registration Statement and to be a part hereof from the date of filing of such documents.

Item 6. Indemnification of Directors and Officers

The Company's Certificate of Incorporation (the "Certificate") provides, as do the charters of many other publicly held companies, that the personal liability of directors of the Company to the Company is eliminated to the maximum extent permitted by Delaware law. The Certificate and the Company's By-Laws (the "By-Laws") provide for the indemnification of the directors, officers, employees, and agents of the Company and its subsidiaries to the full extent that may be permitted by Delaware law from time to time, and the By-Laws provide for various procedures relating thereto. Certain provisions of the Certificate absolve the Company's directors of personal liability for monetary damages resulting from negligence in the performance of their duties, including gross negligence, except as set forth below. However, the Company's directors remain liable for breaches of their duty of loyalty to the Company and its stockholders, as well as for acts or omissions not in good faith or which involve intentional misconduct or a knowing violation of law and transactions from which a director derives an improper personal benefit. The Certificate also does not absolve directors of liability under section 174 of the Delaware General Corporation Law, which makes directors personally liable for unlawful dividends or unlawful stock repurchases or redemptions in certain circumstances and expressly sets forth a negligence standard with respect to such liability.

Under Delaware law, directors, officers, employees, and other individuals may be indemnified against expenses (including attorneys' fees), judgments, fines, and amounts paid in settlement in connection with specified actions, suits, or proceedings, whether civil, criminal, administrative, or investigative, if they acted in good faith and in a manner they reasonably believed to be in or not opposed to the best interests of the Company and, with respect to any criminal action or proceeding, had no reasonable cause to believe their conduct was unlawful. In the case of an action by or in right of the corporation, such indemnification extends only to expenses (including attorneys' fees) incurred in connection with the defense or settlement of such action and court approval is required before there can be any indemnification of expenses where the person seeking indemnification

has been found liable to the Company.

The Certificate provides, among other things, that each person who was or is made a party to, or is threatened to be made a party to, or is involved in, any action, suit, or proceeding by reason of the fact that he or she is or was a director or officer of the Company (or was serving at the request of the Company as a director, officer, employee, or agent for another entity), will be indemnified and held harmless by the Company to the full extent authorized by Delaware law against all expense, liability, or loss (including attorneys' fees, judgments, fines, ERISA excise taxes or penalties, and amounts to be paid in settlement) reasonably incurred by such person in connection therewith. The rights conferred thereby will be deemed to be contract rights and will include the right to be paid by the Company for the expenses incurred in defending the proceedings specified above in advance of their final disposition.

As authorized by the Certificate, the Company has entered into indemnification agreements with each of its directors and certain of its officers. These indemnification agreements provide for, among other things, (i) the indemnification by the Company of the indemnitees thereunder to the extent described above, (ii) the advancement of attorneys' fees and other expenses, and (iii) the establishment, upon approval by the Company's Board of Directors, of trusts or other funding mechanisms to fund the Company's indemnification obligations thereunder.

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
- 24.1 -- Powers of Attorney
- 24.2 -- Power 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: (i) to include any prospectus required by Section 10(a)(3) of the Securities Act, unless the information required to be included in such post-effective amendment is contained in periodic reports filed by the Company pursuant to Section 13 or Section 15(d) of the Exchange Act and incorporated herein by reference; (ii) 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 this Registration Statement, unless the information required to be included in such post-effective amendment is contained in periodic reports filed by the Company pursuant to Section 13 or Section 15(d) of the Exchange Act and incorporated herein by reference; and (iii) to include any material information with respect to the plan of distribution not previously disclosed in this Registration Statement or any material change to such information in this 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; and

(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 that is incorporated by reference in this 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 Commission 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

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 January 16, 1998.

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 indicated on January 16, 1998.

Signature	Title
*James M. Zimmerman	Chairman of the Board and Chief
James M. Zimmerman	Executive Officer (principal executive officer) and Director
*Karen M. Hoguet	Senior Vice President, Chief
Karen M. Hoguet	Financial Officer, and Treasurer (principal financial officer)
*Joel A. Belsky	Senior Vice President and
Joel A. Belsky	Controller (principal accounting

officer)

*Meyer Feldberg Director
Meyer Feldberg

*Earl G. Graves, Sr. Director
Earl G. Graves, Sr.

*George V. Grune Director
George V. Grune

*Sara Levinson Director
Sara Levinson

*Terry J. Lundgren Director
Terry J. Lundgren

*Joseph Neubauer Director
Joseph Neubauer

*Joseph A. Pichler Director
Joseph A. Pichler

*Ronald W. Tysoe Director
Ronald W. Tysoe

*Karl M. von der Heyden Director
Karl M. von der Heyden

*Craig E. Weatherup Director
Craig E. Weatherup

*Marna C. Whittington Director
Marna C. Whittington

* 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.

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

INDEX TO EXHIBITS

Exhibit No.	Exhibit	Sequentially	
		Numbered	Page
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	E-1	
23--	Consent of KPMG Peat Marwick LLP		E-2
24.1--	Powers of Attorney	E-3	
24.2--	Power of Attorney	E-4	

Exhibit 5

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

January 16, 1998

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

Re: 1992 Incentive Bonus 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 pursuant to the above-referenced plan (the "Plan") of up to 200,000 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 upon the foregoing, I am of the opinion that the shares that may be issued pursuant to the Plan, when issued 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,

/s/ Dennis J. Broderick

Dennis J. Broderick
General Counsel

CONSENT OF INDEPENDENT AUDITORS

The Board of Directors
Federated Department Stores, Inc.

We consent to the use of our report dated March 4, 1997 on the consolidated financial statements of Federated Department Stores, Inc. and subsidiaries as of February 1, 1997 and February 3, 1996, and for the fifty-two week period ended February 1, 1997, the fifty-three week period ended February 3, 1996, and the fifty-two week period ended January 28, 1995, incorporated herein by reference.

/s/ KPMG Peat Marwick LLP

Cincinnati, Ohio
January 15, 1998

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, JOHN R. SIMS and PADMA TATTA CARIAPPA, 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 one or more Registration Statements on Form S-8 relating to the Federated Department Stores, Inc. 1992 Incentive Bonus 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 12th day of December, 1997.

/s/ Joel A. Belsky	/s/ Meyer Feldberg	/s/ Earl G. Graves, Sr.
Joel A. Belsky	Meyer Feldberg	Earl G. Graves, Sr.

/s/ George V. Grune	/s/ Karen M. Hoguet	/s/ Sara Levinson
George V. Grune	Karen M. Hoguet	Sara Levinson

/s/ Terry Lundgren	/s/ Joseph Neubauer	/s/ Ronald W. Tysoe
Terry Lundgren	Joseph Neubauer	Ronald W. Tysoe

/s/ Karl M. von der Heyden	/s/ Craig E. Weatherup	/s/ Marna C. Whittington
Karl M. von der Heyden	Craig E. Weatherup	Marna C. Whittington

/s/ James M. Zimmerman
James M. Zimmerman

POWER 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. BRÖDERICK, JOHN R. SIMS and PADMA TATTA CARIAPPA, 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 one or more Registration Statements on Form S-8 relating to the Federated Department Stores, Inc. 1992 Incentive Bonus 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, the undersigned has subscribed his name as of the 13th day of December, 1997.

/s/ Joseph A. Pichler
Joseph A. Pichler