

SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

FORM 8-K

CURRENT REPORT

Pursuant to Section 13 or 15(d) of the
Securities Exchange Act of 1934

Date of Report: December 6, 1999

FEDERATED DEPARTMENT STORES, INC.

151 West 34th St., New York, New York 10001
(212) 494-1602

-and-

7 West Seventh Street, Cincinnati, Ohio 45202
(513) 579-7000

Delaware 1-13536 13-3324058
(State of (Commission File No.) (IRS Id. No.)
Incorporation

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Item 5. Other Events

This Current Report on Form 8-K is being filed with the Securities and Exchange Commission by Federated Department Stores, Inc. ("Federated") for the purpose of filing, as exhibits hereto, the Unaudited Consolidated Balance Sheets of Federated as of October 30, 1999, January 30, 1999 and October 31, 1998 and the Unaudited Consolidated Statements of Cash Flows for the 39 weeks ended October 30, 1999 and October 31, 1998, which are concurrently being posted on Federated's website at www.federated-fds.com. The Unaudited Consolidated Balance Sheets and Unaudited Consolidated Statements of Cash Flows filed herewith should be read in conjunction with the consolidated financial statements, the notes thereto and the other information contained in Federated's Annual Report on Form 10-K for the fiscal year ended January 30, 1999. Because of the seasonal nature of the general merchandising business, the cash flows for the 39 weeks ended October 30, 1999 and October 31, 1998 (which do not include the Christmas season) are not indicative of the cash flows for the entire fiscal year.

Item 7. Financial Statements, Pro Forma Financial
Information and Exhibits.

The following exhibits are filed herewith:

- 99.1 Unaudited Consolidated Balance Sheets of Federated as of October 30, 1999, January 30, 1999 and October 31, 1998.
- 99.2 Unaudited Consolidated Statements of Cash Flows of Federated for the 39 weeks ended October 30, 1999 and October 31, 1998.

FEDERATED DEPARTMENT STORES, INC.

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 undersigned hereunto duly authorized.

FEDERATED DEPARTMENT STORES, INC.

Date December 6, 1999 /s/ Dennis J. Broderick
Dennis J. Broderick
Senior Vice President,
General Counsel and Secretary

EXHIBIT INDEX

Exhibit
Number

- 99.1 Unaudited Consolidated Balance Sheets of Federated as of October 30, 1999, January 30, 1999 and October 31, 1998
- 99.2 Unaudited Consolidated Statements of Cash Flows of Federated for the 39 weeks ended October 30, 1999 and October 31, 1998

Exhibit 99.1

FEDERATED DEPARTMENT STORES, INC.

Consolidated Balance Sheets
(Unaudited)

(millions)

	October 30, 1999	January 30, 1999	October 31, 1998
ASSETS:			
Current Assets:			
Cash	\$ 595	\$ 307	\$ 164
Accounts receivable	3,731	2,209	2,107
Merchandise inventories	4,741	3,259	4,322
Supplies and prepaid expenses	269	117	120
Deferred income tax assets	162	80	105
Total Current Assets	9,498	5,972	6,818
Property and Equipment - net	6,739	6,572	6,406
Intangible Assets - net	1,771	631	670
Other Assets	551	289	323
Total Assets	\$ 18,559	\$ 13,464	\$ 14,217
LIABILITIES AND SHAREHOLDERS' EQUITY:			
Current Liabilities:			
Short-term debt	\$ 2,078	\$ 524	\$ 699
Accounts payable and accrued liabilities	3,688	2,446	2,998
Income taxes	84	98	22
Total Current Liabilities	5,850	3,068	3,719
Long-Term Debt	4,658	3,057	3,549
Deferred Income Taxes	1,345	1,060	1,024
Other Liabilities	582	570	557
Shareholders' Equity	6,124	5,709	5,368
Total Liabilities and Shareholders' Equity	\$ 18,559	\$ 13,464	\$ 14,217

Exhibit 99.2

FEDERATED DEPARTMENT STORES, INC.

Consolidated Statements of Cash Flows
(Unaudited)

(millions)

	39 Weeks Ended October 30, 1999	39 Weeks Ended October 31, 1998
Cash flows from operating activities:		
Net income	\$ 347	\$ 254
Adjustments to reconcile net income to net cash provided by operating activities:		
Depreciation and amortization	493	448
Amortization of intangible assets	57	20
Amortization of financing costs	5	6
Amortization of unearned restricted stock	1	1
Loss on early extinguishment of debt	-	23
Changes in assets and liabilities:		
Decrease in accounts receivable	109	335
Increase in merchandise inventories	(1,317)	(1,083)
Increase in supplies and prepaid expenses	(67)	(5)
Increase in other assets not separately identified	(18)	(13)
Increase in accounts payable and accrued liabilities not separately identified	741	443
Decrease in current income taxes	(64)	(51)
Increase in deferred income taxes	17	38
Increase (decrease) in other liabilities not separately identified	3	(7)
Net cash provided by operating activities	307	409
Cash flows from investing activities:		
Acquisition of Fingerhut Companies, Inc., net of cash acquired	(1,539)	-
Purchase of property and equipment	(470)	(377)
Capitalized software	(34)	-
Investments in affiliated companies	(90)	-
Disposition of property and equipment	32	28
Decrease in notes receivable	-	200
Net cash used by investing activities	(2,101)	(149)
Cash flows from financing activities:		
Debt issued	2,055	650
Financing costs	(10)	-
Debt repaid	(158)	(563)
Increase in outstanding checks	140	162
Acquisition of treasury stock	-	(531)
Issuance of common stock	55	44
Net cash provided (used) by financing activities	2,082	(238)

FEDERATED DEPARTMENT STORES, INC.

Consolidated Statements of Cash Flows
(Unaudited)

(millions)

	39 Weeks Ended October 30, 1999	39 Weeks Ended October 31, 1998
Net increase in cash	\$ 288	\$ 22
Cash at beginning of period	307	142
Cash at end of period	\$ 595	\$ 164
Supplemental cash flow information:		
Interest paid	\$ 259	\$ 235
Interest received	8	13
Income taxes paid (net of refunds received)	278	206

Schedule of noncash investing and
financing activities:

Debt assumed in acquisition	125	-
Equity issued in acquisition	12	-
Consolidation of net assets and debt of previously unconsolidated subsidiary	1,132	-
Conversion of long-term debt to common stock	-	344