

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: September 27, 1995

FEDERATED DEPARTMENT STORES, INC.

1440 Broadway, New York, New York 10018
(212) 840-1440

-and-

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

Delaware 1-13536 13-3324058

(State of Incorporation) (Commission File No.) (IRS Id. No.)

Exhibit Index on Page 4

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 providing the information set forth in a press release issued by Federated on September 27, 1995, a copy of which is filed as Exhibit 99.1 hereto and incorporated herein by reference, and for the purpose of filing certain consents of Price Waterhouse LLP and Deloitte & Touche LLP.

Item 7. Financial Statements, Pro Forma Financial

Information and Exhibits.

The following exhibits are filed herewith:

23.1 Consent of Price Waterhouse LLP

23.2 Consent of Deloitte & Touche LLP

99.1 Press Release dated September 27, 1995

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 thereunto duly authorized.

FEDERATED DEPARTMENT STORES, INC.

Date: September 27, 1995 By: /s/ Dennis J. Broderick

Dennis J. Broderick
Senior Vice President,
General Counsel and
Secretary

EXHIBIT INDEX

Exhibit Number	Description	Page
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23.1	Consent of Price Waterhouse LLP	
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23.2	Consent of Deloitte & Touche LLP	
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99.1	Press Release dated September 27, 1995	
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Exhibit 23.1

CONSENT OF INDEPENDENT ACCOUNTANTS

We hereby consent to the incorporation by reference in the Prospectus Supplement to the Prospectus constituting part of Amendment No. 1 to Registration Statement on Form S-3 (No.33-59691) of Federated Department Stores, Inc. of our reports dated March 13, 1995 and March 12, 1993 relating to the consolidated financial statements of Broadway Stores, Inc. and its subsidiaries as of January 28, 1995 and January 29, 1994 and the fiscal years ended January 28, 1995 and January 29, 1994, the seventeen weeks ended January 30, 1993, and the thirty-five weeks ended October 3, 1992, which appear in the Current Report on Form 8-K of Federated Department Stores, Inc. dated September 21, 1995. We also consent to the reference to us under the heading "Experts" in such Prospectus Supplement.

Price Waterhouse LLP
Los Angeles, California
September 27, 1995

Exhibit 23.2

INDEPENDENT AUDITORS' CONSENT

We consent to the incorporation by reference in the second Post-Effective Prospectus Supplement to the Prospectus which is part of Amendment No. 1 to Registration Statement No. 33-59691 of Federated Department Stores, Inc. on Form S-3 of our report dated September 19, 1994 (September 28, 29 and 30, 1994 as to Notes 18, 2 and 20 respectively) on the consolidated financial statements of R.H. Macy & Co., Inc. for the three years in the period ended July 30, 1994, which expresses an unqualified opinion and includes explanatory paragraphs relating to the Company's reorganization proceedings, its ability to continue as a going concern and its method of accounting for income taxes and postretirement benefits other than pension, appearing in the Annual Report on Form 10-K of R.H. Macy & Co., Inc. for the year ended July 30, 1994, which consolidated financial statements are attached as an Exhibit to the Current Report on Form 8-K of Federated Department Stores, Inc. dated September 21, 1995, and to the reference to us under the heading "Experts" in the second Post-Effective Prospectus Supplement, which is part of such Registration Statement.

/s/ Deloitte & Touche LLP

New York, New York
September 27, 1995

Exhibit 99.1

Contacts:

Carol Sanger - Media
513/579-7764

Susan Robinson - Investor
513/579-7780

FOR IMMEDIATE RELEASE

FEDERATED ANNOUNCES PROPOSED NOTE OFFERING

CINCINNATI, OHIO, September 27, 1995 -- Federated Department Stores, Inc. (NYSE:FD) announced today that it intends to effect an underwritten public offering of \$400.0 million aggregate principal amount of senior notes. The company expects to use the net proceeds of the offering to prepay the entire \$307.4 million aggregate principal amount of the company's senior convertible discount notes due 2004, as well as for other general corporate purposes, which may include expenditures related to Federated's pending acquisition of Broadway Stores, Inc.

The contemplated prepayment of the company's senior convertible discount notes, with an interest rate of 9.72 percent, is subject to various future events and there can be no assurance that such prepayment will be effected. If the senior convertible discount notes are to be prepaid, notice will be given in accordance with the instruments under which the notes were issued.

Federated's senior notes will be offered only by means of a written prospectus, copies of which will be obtainable from Goldman, Sachs & Co., 85 Broad Street, New York, New York 10004.

With corporate offices in Cincinnati and New York, Federated is one of the nation's leading department store retailers, with annual sales of more than \$14 billion.

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