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: October 11, 1995

FEDERATED DEPARTMENT STORES, INC.

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

-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.)

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Item 2. Acquisition or Disposition of Assets.

GENERAL

On October 11, 1995, a wholly owned subsidiary ("Newco") of Federated Department Stores, Inc. ("Federated") merged with and into Broadway Stores, Inc. ("Broadway") pursuant to an Agreement and Plan of Merger, dated as of August 14, 1995 (the "Merger Agreement"), among Broadway, Federated, and Newco. At the effective time of such merger (the "Merger"), among other things, (i) each then-outstanding share of common stock of Broadway ("Broadway Common Stock") was converted into the right to receive 0.27 shares of common stock of Federated ("Federated Common Stock"), (ii) each then-outstanding share of Series A Preferred Stock of Broadway was converted into the right to receive one one-thousandth of a share of new Series A Preferred Stock of Broadway (as the surviving corporation in the Merger), and (iii) each then-outstanding share of common stock of Newco was converted into 370.44 shares of common stock of Broadway (as the surviving corporation in the Merger). Immediately following the Merger, Federated owned all 37,044 outstanding shares of the common stock of Broadway, which shares, after giving effect to the issuance pursuant to the Merger of shares of new Series A Preferred Stock of Broadway, represented approximately 98.0% of the total combined voting power of the outstanding capital stock of Broadway.

In connection with the Merger, a wholly owned subsidiary of Federated ("FNC II") purchased from The Prudential Insurance Company of America ("Prudential") certain mortgage indebtedness of Broadway (the "Broadway/Prudential Mortgage Debt") for consideration consisting of a $221.1 million promissory note of FNC II and 6,751,055 shares of Federated Common Stock (subject to possible adjustment based upon the trading prices for Federated Common Stock during the period of 10 trading days following the consummation of the Merger).

Prior to the Merger, Broadway operated department stores that sold a wide range of merchandise, including women's, men's, and children's apparel, cosmetics, home furnishings, and other consumer goods. The assets of Broadway used in such business prior to the Merger included, among others, interests in real estate and improvements thereon, store fixtures, and equipment. Although Federated anticipates that a number of Broadway's stores will be disposed of, as of the date hereof Federated had not entered into any agreements providing for such dispositions and there can be no assurance that Federated will do so or as to the timing or terms thereof. Federated anticipates that Broadway's retained department stores will be converted into Macy's, Bullock's, or Bloomingdale's stores commencing in 1996.

CERTAIN FINANCING TRANSACTIONS

On September 27, 1995, Federated completed a public offering of $350.0 million aggregate principal amount of 5% Convertible Subordinated Notes due 2003 of Federated (the "New Convertible Notes"). On October 6, 1995, Federated completed a public offering of $400.0 million aggregate principal amount of 8-1/8% Senior Notes due 2002 of Federated (the "New Senior Notes"). The foregoing offerings (collectively, the "Offerings") resulted in combined net proceeds to Federated of approximately $733.9 million, of which (i) approximately $313.4 million was deposited by Federated on October 6, 1995 for application to the prepayment and redemption of the entire $307.4 million outstanding principal amount of the Senior Convertible Discount Notes due 2004 of Federated (the "Federated Convertible Notes") together with accrued and unpaid interest thereon, (ii) up to approximately $147.6 million is expected to be used to fund the aggregate purchase price for such of the 6-1/4% Convertible Senior Subordinated Notes due 2000 of Broadway (the "Broadway Convertible Notes") that Broadway may be required to purchase pursuant to a mandatory offer to repurchase all of the Broadway Convertible Notes, and (iii) the remainder, together with other funds available to Federated, is expected to be used to pay certain costs and expenses associated with the Merger and the conversion of certain of Broadway's stores into Macy's, Bullock's, and Bloomingdale's stores (including costs and expenses associated with the remodelling of such stores in connection with such conversions). Prior to the full application thereof as described above, the net proceeds of the Offerings are expected to be used by Federated to temporarily reduce revolving credit borrowings.

CAPITALIZATION

The following table sets forth (i) the capitalization of each of Federated and Broadway as of July 29, 1995 and (ii) the pro forma capitalization of Federated as of that date, giving effect to (a) the consummation of the Merger, (b) the purchase by FNC II of the Broadway/Prudential Mortgage Debt for consideration assumed to consist of a $221,149,531 promissory note of FNC II and 7,207,207 shares of Federated Common Stock, and (c) the consummation of the Offerings and the application of the net proceeds thereof to prepay and redeem the entire outstanding principal amount of the Federated Convertible Notes, to repurchase the entire outstanding principal amount of the Broadway Convertible Notes, and to temporarily reduce revolving credit borrowings (see "Certain Financing Transactions") as if such transactions had been consummated as of such date.

The pro forma information set forth below is presented for illustrative purposes only and is not necessarily indicative of what Federated's actual consolidated capitalization would have been had the foregoing transactions been consummated on July 29, 1995, nor does it give effect to (a) any transactions other than the foregoing transactions and those discussed in the Notes to Unaudited Pro Forma Financial Information contained herein or (b) Federated's or Broadway's respective results of operations since July 29, 1995. Accordingly, the pro forma information set forth below does not purport to be indicative of Federated's consolidated capitalization as of the date hereof or as of any future date.

The following table should be read in conjunction with the historical financial statements of Federated and Broadway, the unaudited pro forma financial information and the related notes, and the other information contained herein.

<TABLE><CAPTION>

PRO FORMA CAPITALIZATION
July 29, 1995
(unaudited)
(in thousands)

	Historical		
	Federated	Broadway	Pro Forma
<S>	<C>	<C>	<C>
Short-term debt:			
Bank credit facility	$ 200,000	$ ----	$ ----
Working capital facility	----	51,676	----
Current portion of long-term debt	59,988	6,750	66,738
Total short-term debt	259,988	58,426	66,738
Long-term debt:			
Bank credit facility	1,700,000	----	1,673,534
Receivables backed certificates	1,654,052	----	1,654,052

Receivable based financing	----	503,584	503,584
Mortgages	416,844	521,384	517,078
FNC note	----	----	221,150
Senior notes	450,000	----	450,000
Federated Convertible Notes	307,383	----	----
Broadway Convertible Notes (a)	----	143,750	----
New Senior Notes	----	----	400,000
New Convertible Notes	----	----	350,000
Tax notes	174,749	----	174,749
Note monetization facility (b)	352,000	----	352,000
Capitalized leases	65,633	39,930	105,563
Other	784	----	784
Total long-term debt	5,121,445	1,208,648	6,402,494
Total debt	5,381,433	1,267,074	6,469,232
Shareholders' equity:			
Common stock outstanding	2,126	470	2,235
Preferred stock outstanding	----	8	----
Additional paid-in capital	3,712,681	502,545	4,264,709
Retained earnings (deficit)	369,948	(197,610)	369,948
Treasury stock	(560,436)	---	(560,436)
Total shareholders' equity	3,524,319	305,413	4,076,546
Total capitalization	$8,905,752	$1,572,487	$10,545,778
Ratio of total debt to total capitalization (excluding note monetization facility)	58.80%	80.58%	60.01%

</TABLE>

(a) Following the consummation of the Merger, Broadway will be required to offer to purchase all of the outstanding Broadway Convertible Notes at a price equal to the principal amount thereof plus accrued interest.

(b) The note monetization facility represents debt of a trust of which Federated is the beneficiary. The repayment of such debt is nonrecourse to Federated and its assets (other than its interests in such trust).

UNAUDITED PRO FORMA FINANCIAL INFORMATION

The following unaudited pro forma financial statements of Federated give effect to (i) the consummation of the Merger, (ii) the purchase by FNC II of the Broadway/Prudential Mortgage Debt for consideration assumed to consist of a

$221,149,531 promissory note of FNC II and 7,207,207 shares of Federated Common Stock (the "Debt Purchase"), and (iii) the consummation of the Offerings and the application of the net proceeds thereof to prepay and redeem the entire outstanding principal amount of the Federated Convertible Notes, to repurchase the entire outstanding principal amount of the Broadway Convertible Notes, and to temporarily reduce revolving credit borrowings (see "Certain Financing Transactions"), in each case as if the foregoing transactions had been consummated on July 29, 1995, in the case of the Unaudited Pro Forma Balance Sheet at July 29, 1995, and on January 30, 1994, in the case of the Unaudited Pro Forma Statements of Operations for the 26 weeks ended July 29, 1995 and the 52 weeks ended January 28, 1995. Because Federated's acquisition of R.H. Macy & Co., Inc. ("Macy's") on December 19, 1994 was accounted for under the purchase method of accounting, Federated's historical statements of operations give effect to the results of operations of the Macy's business only from and after such date. The Unaudited Pro Forma Statement of Operations for the 52 weeks ended January 28, 1995 gives effect to Federated's acquisition of Macy's as if such acquisition had been consummated on January 30, 1994 rather than on December 19, 1994.

The following unaudited pro forma financial information is presented for illustrative purposes only and is not necessarily indicative of what Federated's actual financial position or results of operations would have been had the foregoing transactions, including the acquisition of Macy's, been consummated on such dates, nor does it give effect to (a) any transactions other than those discussed above or in the accompanying Notes to Unaudited Pro Forma Financial Information, (b) Federated's or Broadway's results of operations since July 29, 1995, (c) the synergies, cost savings, and one-time charges expected to result from the Merger and from the acquisition of Macy's, or (d) the effects of sales of stores which may occur subsequent to the Merger. Accordingly, the pro forma financial information does not purport to be indicative of Federated's financial position or results of operations as of the date hereof or for any period ended on the date hereof or as of or for any other future date or period.

The following unaudited pro forma financial information is based in part on the historical financial statements of Federated and Broadway (and, with respect to the 52-weeks ended January 28, 1995, certain financial data of Macy's) and should be read in conjunction with such historical financial statements, the related notes, and the other information contained herein or in the exhibits hereto. Certain historical financial statements of Broadway and Macy's are filed as Exhibits 99.1 and 99.2, respectively, hereto and are incorporated herein by reference. Certain items derived from Broadway's historical financial statements have been reclassified to conform to the pro forma presentation.

In the preparation of the following unaudited pro forma financial information, it has been generally assumed that the historical book value of Broadway's assets approximates the fair value thereof, as an independent valuation has not been completed. Federated will be required to determine the fair value of the assets of Broadway (including intangible assets) as of the date of the Merger. Although such determination of fair value is not presently expected to result in values that are materially greater or less than the values assumed in the preparation of the following unaudited pro forma financial information, there can be no assurance with respect thereto.

The retail business is seasonal in nature, with a higher proportion of sales and earnings usually being generated in the months of November and December than in other periods. Because of this seasonality and other factors, results of operations for an interim period are not necessarily indicative of results of operations for an entire fiscal year.

<TABLE><CAPTION>

UNAUDITED PRO FORMA BALANCE SHEET
July 29, 1995
(in thousands)

<S>	Historical Federated <C>	Historical Broadway <C>	Pro Forma Adjustments Debit <C>	Pro Forma Adjustments Credit <C>	Pro Forma <C>
ASSETS:					
Current Assets:					
Cash	$ 238,173	$ 15,901	$	$ 8,000 (b)	$ 246,074
Accounts receivable	2,157,512	559,939			2,717,451
Merchandise inventories	2,694,564	390,825		12,313 (b) 18,912 (b)	3,054,164
Supplies and prepaid expenses . . .	107,509	25,418		15,800 (b)	117,127
Deferred income taxes	198,123				198,123
Total Current Assets	5,395,881	992,083			6,332,939
Property and Equipment - net	5,261,698	885,002			6,146,700
Intangible Assets - net	1,027,033	------	123,831 (b)		1,150,864
Notes Receivable	407,276	------			407,276
Other Assets	365,436	34,521	20,725 (a)	20,757 (b)	399,925
Total Assets	$12,457,324	$ 1,911,606	$ 144,556	$ 75,782	$14,437,704
LIABILITIES AND SHAREHOLDERS' EQUITY:					
Current Liabilities:					
Short-term debt	$ 259,988	$ 58,426	$ 251,676 (a)		$ 66,738
Accounts payable and accrued liabilities	2,139,335	220,324			2,359,659
Income taxes	35,729	824			36,553
Total Current Liabilities	2,435,052	279,574			2,462,950
Long-Term Debt	5,121,445	1,208,648	421,150 (c) 477,599 (a)	221,150 (c) 750,000 (a)	6,402,494
Deferred Income Taxes	873,285	14,850			888,135
Other Liabilities	503,223	103,121	4,300 (b) 2,183 (b)	7,718 (b)	607,579
Shareholders' Equity	3,524,319	305,413	305,413 (b)	352,227 (b) 200,000 (c)	4,076,546
Total Liabilities and Shareholders' Equity	$12,457,324	$ 1,911,606	$ 1,462,321	$ 1,531,095	$14,437,704

</TABLE>

See accompanying Notes to Unaudited Pro Forma Financial Information.

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<TABLE><CAPTION>

UNAUDITED PRO FORMA STATEMENT OF OPERATIONS
For the 26 Weeks Ended July 29, 1995
(in thousands, except for per share data)

	Historical		Pro Forma Adjustments		
	Federated	Broadway	Debit	Credit	Pro Forma
<S>	<C>	<C>	<C>	<C>	<C>
Net sales, including leased department sales	$ 6,035,255	$ 884,550	$	$	$ 6,919,805
Cost of sales	3,686,836	676,550	---- (a) 15,800 (b)	103,075 (d)	4,276,111
Selling, general and administrative expenses	2,137,846	226,247	3,096 (c) 103,075 (d)		2,470,264
Business integration and consolidation expenses	172,345	----			172,345
Charitable contribution to Federated Department Stores Foundation	25,581	----			25,581
Operating income (loss)	12,647	(18,247)			(24,496)
Interest expense	(223,558)	(62,499)	8,198 (e) 4,083 (g)	28,486 (f)	(261,686)
Interest income	22,790	----			22,790
Loss before income taxes	(188,121)	(80,746)			(263,392)
Federal, state and local income tax benefit	64,196	----		29,592 (h)	93,788
Net loss	$ (123,925)	$ (80,746)			$ (169,604)

<CAPTION>

OTHER INCOME STATEMENT DATA

<S>	<C>	<C>	<C>
EBITDA (i)	$ 441,354	$ 425	$ 425,979
Loss per share of common stock	(0.68)	(1.72)	(0.84)
Deficiency of earnings to fixed charges	188,807	81,260	264,592

</TABLE>

See accompanying Notes to Unaudited Pro Forma Financial Information.

<TABLE><CAPTION>

UNAUDITED PRO FORMA STATEMENT OF OPERATIONS
For the 52 Weeks Ended January 28, 1995
(in thousands, except for per share data)

<S>	Historical Federated <C>	Pro Forma Adjustments for Macy's Acquisition: Debit <C>	Credit <C>	Pro Forma <C>	Historical Broadway <C>
Net sales, including leased department sales . .	$8,315,877	$	$5,631,177 (A)	$13,947,054	$2,086,804
Cost of sales	5,131,363	3,405,824 (A)		8,537,187	1,560,035
Selling, general and administrative expenses . .	2,549,122	2,110,615 (A)	22,682 (D)	4,575,351	463,075
		22,975 (B)	84,679 (E)		
Unusual items	85,867	195,719 (A)		281,586	--
Operating income	549,525			552,930	63,694
Interest expense	(262,115)	146,104 (A)		(465,217)	(100,904)
		56,998 (C)			
Interest income	43,874		255 (A)	44,129	--
Income (loss) before earthquake loss, reorganization items and income taxes	331,284			131,842	(37,210)
Earthquake loss	--	15,000 (A)		(15,000)	--
Reorganization items	---		50,914 (A)	50,914	--
Income (loss) before income taxes	331,284			167,756	(37,210)
Federal, state and local income tax expense . .	(143,668)		31,003 (F)	(86,011)	(150)
		26,654 (A)			
Income (loss) from continuing operations	$ 187,616			$ 81,745	$ (37,360)

<CAPTION>

OTHER INCOME STATEMENT DATA

<S>	<C>	<C>	<C>
EBITDA (i)	$ 921,253	$ 1,303,359	$ 95,770
Income (loss) from continuing operations per share of common stock	$ 1.41	$ 0.45	$ (0.80)
Ratio of earnings to fixed charges	1.99x	1.28x	--
Deficiency of earnings to fixed charges	--	--	40,022

<CAPTION>

Pro Forma Adjustments for the Merger, the Debt Purchase and the Offering

<S>	Debit <C>	Credit <C>	Pro Forma <C>
Net sales, including leased department sales . .	$	$	$16,033,858
Cost of sales	295 (a)	201,242 (d)	9,896,275
	-- (b)		

Selling, general and administrative expenses . .	6,192 (c) 201,242 (d)		5,245,860
Unusual items			281,586

Operating income			610,137
Interest expense	15,626 (e) 8,127 (g)	54,253 (f)	(535,621)
Interest income			44,129

Income (loss) before earthquake loss, reorganization items and income taxes			118,645
Earthquake loss			(15,000)
Reorganization items			50,914

Income (loss) before income taxes			154,559
Federal, state and local income tax expense . .		2,722 (h)	(83,439)

Income (loss) from continuing operations			$ 71,120
			===========

<CAPTION>

OTHER INCOME STATEMENT DATA

<S>	<C>
EBITDA (i)	$ 1,398,834
Income (loss) from continuing operations per share of common stock	$ 0.35
Ratio of earnings to fixed charges	1.22x
Deficiency of earnings to fixed charges	--

</TABLE>

See accompanying Notes to Unaudited Pro Forma Financial Information.

NOTES TO UNAUDITED PRO FORMA FINANCIAL INFORMATION

Note 1. Unaudited Pro Forma Balance Sheet Adjustments

(a) To record the receipt of net proceeds of the Offerings in the amount of $733.9 million and the application of $307.4 million of such proceeds to prepay and redeem the entire outstanding principal amount of the Federated Convertible Notes and the application of $143.8 million of such proceeds to repurchase the entire outstanding principal amount of the Broadway Convertible Notes.

(b) To record: (i) the Merger, which will be accounted for under the purchase method of accounting, and the assumed issuance of 12,692,852 shares of Common Stock at an assumed per share price of $27.75 (which was the closing price of such shares on the NYSE on October 10, 1995); (ii) adjustments to reflect the net assets acquired at fair value; and (iii) the excess of cost over net assets acquired, all as set forth below:

<TABLE>

<S>	Debit ----- <C>	Credit ------ <C>	Description ----------- <C>
	(in thousands)		
Cash	$	$ 8,000	Payment of transaction costs
Merchandise inventories .		12,313	Elimination of Broadway's last-in, first-out ("LIFO") adjustment
	18,912		Elimination of indirect costs capitalized in Broadway's inventory
Supplies and prepaid			

expenses	15,800	Elimination of deferred expenses of Broadway
Intangible assets - net .	123,831	To record excess of cost over net assets
Other assets	20,757	Elimination of deferred financing costs of Broadway
Other liabilities	7,718	Adjustment to fair value of Broadway's pension liability
	4,300	Adjustment to fair value of Broadway's other postretirement benefits liabilities
	2,183	Elimination of Broadway's rent abatement reserve
Shareholders' equity ..	305,413	Elimination of Broadway's shareholders' equity
	352,227	Issuance of equity pursuant to the Merger
	-------- --------	
	$435,727 $435,727	
	======== ========	

</TABLE>

(c) To record the purchase by FNC II of the Broadway/Prudential Mortgage Debt for consideration assumed to consist of a $221,149,531 promissory note of FNC II and 7,207,207 shares of Federated Common Stock. The actual aggregate number of shares of Federated Common Stock issuable to Prudential will be determined with reference to actual market prices for shares of Federated Common Stock (which market prices may be higher or lower than the $27.75 per share price assumed for purposes of the pro forma information) during the period of 10 trading days following the consummation of the Merger.

Note 2. Unaudited Pro Forma Statements of Operations for the 26 Weeks Ended July 29, 1995 and the 52 Weeks Ended January 28, 1995--Adjustments for the Merger, the Debt Purchase, and the Offerings.

(a) To adjust Broadway's cost of sales to eliminate the effects of the capitalization of inventory costs which will be expensed subsequent to the Merger.

(b) To adjust Broadway's cost of sales to eliminate the effects of deferred expenses written off in connection with the Merger.

(c) To record amortization of estimated excess of cost over net assets acquired over an assumed 20-year period.

(d) To reclassify buying and occupancy costs as selling, general, and administrative expenses consistent with Federated's accounting policies.

(e) To record interest expense on the promissory note issued by FNC II in connection with the purchase of the Broadway/Prudential Mortgage Debt at assumed rates per annum of 7.41% for the 26 weeks ended July 29, 1995 and 7.07% for the 52 weeks ended January 28, 1995.

(f) To reverse historical interest expense on the Broadway/Prudential Mortgage Debt purchased by FNC II and to reverse amortization of deferred financing costs.

(g) To record interest expense on the New Convertible Notes and the New Senior Notes at interest rates per annum of 5.000% and 8.125% respectively, to reverse historical expense interest at the blended rate of 9.35% per annum for the 26 weeks ended July 29, 1995 and 6.00% per annum for the 52 weeks ended January 28, 1995 on the Federated Convertible Notes, to reverse historical interest expense at the rate of 6.25% per annum on the Broadway Convertible Notes, and reduce interest expense on revolving credit borrowings.

(h) To adjust income tax expense (benefit) based upon an assumed composite (federal, state, and local) income tax rate of 41%.

(i) EBITDA is defined for purposes of the pro forma information as earnings before interest, taxes, depreciation, amortization, and unusual items. EBITDA does not represent and should not be considered as an alternative to net income or cash flow as determined by generally accepted accounting principles.

Note 3. Unaudited Pro Forma Statement of Operations for the 52 Weeks Ended January 28, 1995-- Adjustments for the Macy's Acquisition

(A) To record historical results of Macy's prior to December 19, 1994.

(B) To record amortization of excess of cost over net assets acquired over a 20-year period and the fair value of Macy's trade names over a 40-year period.

(C) To record interest expense on the indebtedness incurred in connection with the acquisition of Macy's and to reverse historical interest expense on certain indebtedness of Macy's and Federated.

(D) To reverse amortization of deferred expense items eliminated in connection with the acquisition of Macy's.

(E) To adjust depreciation of Macy's property and equipment to amounts based on fair market value.

(F) To adjust income tax expense (benefit) based upon an assumed composite (federal, state, and local) income tax rate of 40%.

(G) Although no adjustments have been recorded in the Unaudited Pro Forma Statements of Operations, it is estimated that Federated will have incurred expenses in connection with the consolidation of Federated's and Macy's operations of approximately $270.0 million in the 52 weeks subsequent to the acquisition of Macy's (of which approximately $190.0 million had been expensed through July 29, 1995).

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

(a) The historical financial statements of Broadway filed as Exhibit 99.1 hereto are incorporated herein by this reference.

(b) The pro forma financial information required by Item 7(b) of Form 8-K is set in Item 2 of this report under the caption "Unaudited Pro Forma Financial Information."

(c) The following exhibits are filed herewith:

2.1 Agreement and Plan of Merger, dated August 14, 1995, among Broadway, Federated, and Newco (incorporated by reference to Exhibit 2.1 to the Proxy Statement/Prospectus included in Federated's Registration Statement on Form S-4 (Registration No. 33-62077))

10.1 Purchase Agreement, dated August 14, 1995, among Federated, Prudential, and FNC II (incorporated by reference to Exhibit 10.3 to Federated's Quarterly Report on Form 10-Q for the quarter ended July 29, 1995)

12 Statement re Computation of Ratios

99.1 (i) Consolidated financial statements of Broadway as of January 28, 1995 and January 29, 1994 and for each of the two fiscal years ended January 28, 1995, the 17-weeks ended January 30, 1993, and the 35-weeks ended October 3, 1992 and (ii) the unaudited consolidated financial statements of Broadway as of July 29, 1995 and for the 26 weeks ended July 29, 1995 (incorporated by reference to Exhibit 99.1 to Federated's Current Report on Form 8-K dated September 21, 1995)

99.2 (i) Consolidated financial statements of Macy's as of July 30, 1994 and July 31, 1993 and for each of the fiscal years ended July 30, 1994, July 31, 1993, and August 1, 1992 and (ii) the unaudited consolidated financial statements of Macy's as of October 29, 1994 and for the 13 weeks ended October 29, 1994 (incorporated by reference to Exhibit 99.2 to Federated's Current Report on Form 8-K dated September 21, 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: October 16, 1995 By: /s/ Dennis J. Broderick

Dennis J. Broderick
Senior Vice President

EXHIBIT INDEX
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the 26 weeks ended July 29, 1995 (incorporated by reference to Exhibit 99.1 to Federated's Current Report on Form 8-K dated September 21, 1995) --

99.2 (i) Consolidated financial statements of Macy's as of July 30, 1994 and July 31, 1993 and for each of the fiscal years ended July 30, 1994, July 31, 1993, and August 1, 1992 and (ii) the unaudited consolidated financial statements of Macy's as of October 29, 1994 and for the 13 weeks ended October 29, 1994 (incorporated by reference to Exhibit 99.2 to Federated's Current Report on Form 8-K dated September 21, 1995) --

<TABLE><CAPTION>

Exhibit 12

FEDERATED DEPARTMENT STORES, INC.
COMPUTATION OF RATIO OF EARNINGS TO FIXED CHARGES (a)
(in thousands, except ratio data)

	For the 26 Weeks Ended July 29, 1995			For the 52 Weeks Ended January 28, 1995			
	Historical						
	Federated	Broadway	Historical Pro Forma	Proforma Federated	Historical Federated	Broadway	Pro Forma
<S>	<C>	<C>	<C>	<C>	<C>	<C>	<C>
Income (loss) before income taxes	$ (188,121)	$ (80,746)	$ (263,392)	$ 331,284	$ 167,756	$ (37,210)	$ 154,559
Add: Portion of rents representative of the interest factor	64,169	8,950	73,119	71,109	128,338	18,850	147,188
Interest expense	223,558	62,499	261,686	262,115	465,217	100,904	535,621
Adjusted income (loss)	$ 99,606	$ (9,297)	$ 71,413	$ 664,508	$ 761,311	$ 82,544	$ 837,368
Fixed Charges:							
Interest expense	$ 223,558	$ 62,499	$ 261,686	$ 262,115	$ 465,217	$ 100,904	$ 535,621
Capitalized interest	686	514	1,200	447	447	2,812	3,259
Portion of rents representative of the interest factor	64,169	8,950	73,119	71,109	128,338	18,850	147,188
Total fixed charges	$ 288,413	$ 71,963	$ 336,005	$ 333,671	$ 594,002	$ 122,566	$ 686,068
Ratio of earnings to fixed charges	-	-	-	1.99x	1.28x	-	1.22x
Deficiency of earnings to fixed charges	$ 188,807	$ 81,260	$ 264,592	-	-	$ 40,022	-

</TABLE>

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(a) For the purposes of determining the ratio or deficiency of earnings to fixed charges, earnings consist of income before income taxes plus fixed charges (excluding interest capitalized). Fixed charges represent interest incurred, amortization of debt expense, and that portion of rental expense on operating leases deemed to be equivalent of interest.