

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) 494-1601

-and-

DELAWARE 7 WEST SEVENTH STREET 13-3324058
(State of incorporation) CINCINNATI, OHIO 45202 (I.R.S. Employer
(513) 579-7000 Identification Number)

THE NONQUALIFIED STOCK OPTION AGREEMENTS, EACH DATED AS OF MARCH 19, 1999,
BETWEEN FEDERATED DEPARTMENT STORES, INC. AND EACH OF
TERRY HUGHES, WILLIAM J. LANSING, JEFF LEWIS, RACHEL O'BRIEN,
MICHAEL P. SHERMAN AND RICHARD TATE

RESTRICTED STOCK AGREEMENT, DATED AS OF MARCH 19, 1999,
BETWEEN FEDERATED DEPARTMENT STORES, INC. AND
WILLIAM J. LANSING

COPIES OF NOTICES AND OTHER COMMUNICATIONS SHOULD BE SENT TO:

<TABLE>

<S>	<C>
DENNIS J. BRODERICK, ESQ.	MARK E. BETZEN, ESQ.
SENIOR VICE PRESIDENT, GENERAL COUNSEL, AND SECRETARY	JONES, DAY, REAVIS & POGUE
FEDERATED DEPARTMENT STORES, INC.	2300 TRAMMELL CROW CENTER
7 WEST SEVENTH STREET	2001 ROSS AVENUE
CINCINNATI, OHIO 45202	DALLAS, TEXAS 75201
(513) 579-7000	(214) 220-3939

</TABLE>

CALCULATION OF REGISTRATION FEE

<TABLE>

<CAPTION>

Title of Securities to be Registered	Amount to be Registered(2)	Offering Price per Share(3)	Aggregate Offering Price(3)	Amount of Registration Fee(4)
<S>	<C>	<C>	<C>	<C>
Common Stock, par value \$0.01 per share(1).....	400,864	\$20.34	\$8,151,762.34	\$2,266.19

</TABLE>

(1) Includes rights to purchase Series A Junior Participating Preferred Stock. Prior to the occurrence of certain events, such rights will not be evidenced separately from the common stock.

(2) Represents 316,202 shares issuable upon exercise of stock options granted pursuant to the Nonqualified Stock Option Agreements referred to above and 84,662 restricted shares granted pursuant to the Restricted Stock Agreement referred to above. Pursuant to Rule 416, there are registered hereunder such indeterminate number of additional shares as may become issuable (a) upon the exercise of the options as a result of the antidilution provisions contained in the Nonqualified Stock Option Agreements or (b) with respect to the restricted shares upon a stock split, stock dividend, or similar transaction.

(3) The aggregate offering price represents the sum of (a) the aggregate price payable upon the exercise of the options and (b) the product of 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 on April 23, 1999 and the number of restricted shares offered hereby. The offering price per share represents the quotient obtained by dividing the aggregate offering price by the number of shares registered hereby.

(4) Computed in accordance with paragraphs (c) and (h) of Rule 457.

PART II

INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

ITEM 3. INCORPORATION OF DOCUMENTS BY REFERENCE

The documents specified below, which have been or are to be filed by Federated Department Stores, Inc. with the Securities and Exchange Commission, are incorporated by reference into this registration statement. The information contained in those documents is considered to be part of this registration statement, except that the information contained in later-dated documents will supplement, modify, or supersede, as applicable, the information contained in earlier-dated documents.

Federated incorporates by reference into this registration statement the documents listed below and all documents filed by Federated with the Commission under Sections 13(a), 13(c), 14, or 15(d) of the Securities Exchange Act of 1934 after the date of this registration statement and prior to the filing of a post-effective amendment that indicates that all securities offered by this registration statement have been sold or that deregisters all such securities then remaining unsold:

- o Federated's annual report on Form 10-K for the fiscal year ended January 30, 1999;
- o Federated's current report on Form 8-K dated March 18, 1999; and
- o The description of Federated's common stock contained in a registration statement on Form 8-A (Commission File No. 1-13536) filed with the Commission on December 12, 1994 pursuant to Section 12(b) of the Exchange Act.

ITEM 6. INDEMNIFICATION OF DIRECTORS AND OFFICERS

Federated's certificate of incorporation provides, as do the charters of many other publicly held companies, that the personal liability of directors of Federated to Federated is eliminated to the maximum extent permitted by Delaware law. Federated's certificate of incorporation and by-laws provide for the indemnification of the directors, officers, employees, and agents of Federated and its subsidiaries to the full extent permitted by Delaware law from time to time and, in the case of the by-laws, for various procedures relating thereto. Certain provisions of Federated's certificate of incorporation protect Federated's directors against personal liability for monetary damages resulting from breaches of their fiduciary duty of care. Federated's certificate of incorporation absolves directors of liability for negligence in the performance of their duties, including gross negligence. However, Federated's directors remain liable for breaches of their duty of loyalty to Federated 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 improper personal benefit. Federated's certificate of incorporation also does not absolve directors of liability under Section 174 of the General Corporation Law of the State of Delaware, 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 (other than an action by or in the right of the corporation -- a "derivative action") 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 corporation and, with respect to any criminal action or proceeding, had no reasonable cause to believe their conduct was unlawful. A similar standard of conduct is applicable in the case of a derivative action, except that indemnification only extends to expenses (including attorneys' fees) incurred in connection with defense or settlement of such an action and Delaware law requires court approval before there can be any indemnification of expenses where the person seeking indemnification has been found liable to the corporation.

Federated's certificate of incorporation 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 Federated (or was serving at the request of Federated as a director, officer, employee, or agent for another entity), will be indemnified and held harmless by Federated 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 Federated for the expenses incurred in defending the proceedings specified above in advance of their final disposition.

Federated's by-laws provide for, among other things, (1) the indemnification by Federated of its directors and officers to the extent described above, (2) the advancement of attorneys' fees and other expenses, and (3) the establishment, upon approval by the board of directors, of trusts or other funding mechanisms to fund Federated's indemnification obligations.

As authorized by its certificate of incorporation, Federated has entered into indemnification agreements with each of its directors and officers. These indemnification agreements provide for, among other things, (1) the indemnification by Federated of the indemnitees thereunder to the extent described above, (2) the advancement of attorneys' fees and other expenses, and (3) the establishment, upon approval by Federated's board of directors, of trusts or other funding mechanisms to fund Federated'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)
- 5.1 -- Opinion of Dennis J. Broderick
- 23.1 -- Consent of KPMG LLP
- 23.2 -- Consent of Dennis J. Broderick (included in Exhibit 5.1)
- 24.1 -- Powers of Attorney

ITEM 9. UNDERTAKINGS

A. Federated 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

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change to such information in this Registration Statement; provided, however, that the undertakings set forth in paragraphs (i) and (ii) above shall not apply if the information required to be included in a post-effective amendment by those paragraphs is contained in periodic reports filed by the registrant pursuant to Section 13 or Section 15(d) of the Securities Exchange Act of 1934 that are incorporated by reference 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. Federated hereby undertakes that, for purposes of determining any liability under the Securities Act, each filing of Federated'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 Federated pursuant to the foregoing provisions, or otherwise, Federated 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 Federated of expenses incurred or paid by a director, officer, or controlling person of Federated 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, Federated 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.

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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 April 27, 1999.

FEDERATED DEPARTMENT STORES, INC.

By: /s/ Dennis J. Broderick

Dennis J. Broderick,
Senior Vice President

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 April 27, 1999.

<TABLE>
<CAPTION>

SIGNATURE	TITLE
-----	----
<S>	<C>
* ----- James M. Zimmerman	Chairman of the Board and Chief Executive Officer (principal executive officer)
* ----- Terry J. Lundgren	President and Chief Merchandising Officer and Director
* ----- Ronald W. Tysoe	Vice Chairman and Director
* ----- Karen M. Hoguet	Senior Vice President, Chief Financial Officer and Treasurer (principal financial officer)
* ----- Joel A. Belsky	Vice President and Controller (principal accounting officer)
* ----- Meyer Feldberg	Director
* ----- Earl G. Graves, Sr.	Director
* ----- George V. Grune	Director
* ----- Sara Levinson	Director
* -----	Director

Joseph Neubauer

* Director

Joseph A. Pichler

* Director

Karl M. von der Heyden

Director

Craig E. Weatherup

* Director

Marna C. Whittington

</TABLE>

* The undersigned, by signing his name hereto, does sign and execute this registration statement pursuant to the Powers of Attorney executed by the above-named persons.

/s/ Dennis J. Broderick

Dennis J. Broderick,
Attorney-in-Fact

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INDEX TO EXHIBITS

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Exhibit No.	Exhibit	Sequentially Numbered Page
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<S>	<C> <C>	<C>
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24.1	-- Powers of Attorney	E-3

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EXHIBIT 5.1

[Letterhead of Dennis J. Broderick]

April 27, 1999

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

Re: Certain Equity Awards

Ladies and Gentlemen:

In my capacity as General Counsel of Federated Department Stores, Inc., a Delaware corporation (the "Company"), I am acting as counsel for the Company in connection with the issuance pursuant to the Nonqualified Stock Option Agreement, dated as of March 19, 1999 between the Company and Terry Hughes, the Nonqualified Stock Option Agreement, dated as of March 19, 1999 between the Company and William J. Lansing, the Nonqualified Stock Option Agreement, dated as of March 19, 1999 between the Company and Jeff Lewis, the Nonqualified Stock Option Agreement, dated as of March 19, 1999 between the Company and Rachel O'Brien, the Nonqualified Stock Option Agreement, dated as of March 19, 1999 between the Company and Michael P. Sherman, the Nonqualified Stock Option Agreement, dated as of March 19, 1999 between the Company and Richard Tate, and the Restricted Stock Agreement, dated as of March 19, 1999 between the Company and William J. Lansing (collectively, the "Agreements") of up to 400,864 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.

I have examined each of the Agreements and such other documents, records and matters of law as I have deemed necessary for purposes of this opinion. Based on such examination and on the assumptions set forth below, I am of the opinion that the Shares, when issued and delivered in accordance with the applicable Agreement, against payment of the consideration therefor as provided in the applicable Agreement and having a value not less than the par value thereof, will be duly authorized, validly issued, fully paid and nonassessable.

In rendering this opinion, I have assumed (i) the authenticity of all documents submitted to me as originals and the conformity to original documents of all documents submitted to me as copies (ii) that the signatures on all documents examined by me are genuine and that, where any such signature purports to have been made in a corporate, governmental, fiduciary or other capacity, the person who affixed such signature to such document had authority to do so and (iii) that the statements and certificates described in the following paragraph are accurate in all material respects at the date of this opinion.

I am a member of the bar of the State of Ohio, and have not been admitted to the bar of any other jurisdiction. In rendering the opinions set forth herein, my examination of matters of law has been limited to the federal laws of the United States of America and the corporation laws of the State of Delaware. In rendering this opinion, I have relied, as to certain matters of fact, without any independent investigation, inquiry or verification, upon statements or certificates of representatives of the Company and upon statements or certificates of public officials.

I hereby consent to the filing of this opinion as Exhibit 5.1 to the Registration Statement.

Very truly yours,

/s/ Dennis J. Broderick

Dennis J. Broderick

General Counsel

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EXHIBIT 23.1

CONSENT OF INDEPENDENT AUDITORS

The Board of Directors and Shareholders
Federated Department Stores, Inc.

We consent to the use of our reports incorporated herein by reference.

/s/ KPMG LLP

Cincinnati, Ohio
April 21, 1999

EXHIBIT 24.1

POWER OF ATTORNEY

KNOW ALL MEN BY THESE PRESENTS, that the undersigned hereby constitutes and appoints Ronald W. Tysoe, Dennis J. Broderick, John R. Sims, and Padma Tatta Cariappa, or any of them, the true and lawful attorneys-in-fact of the undersigned, with full power of substitution and resubstitution, for him or her and in his or her name, place and stead, to sign on his or her behalf, as a director or officer, or both, as the case may be, of Federated Department Stores, Inc., a Delaware corporation (the "Corporation"), a Registration Statement on Form S-8 (the "Registration Statement") relating to the registration under the Securities Act of 1933, as amended, of shares of the Corporation's common stock issuable pursuant to certain Restricted Stock Agreements and Nonqualified Stock Option Agreements entered into with William J. Lansing, Michael P. Sherman, and Richard Tate and to sign any or all amendments and any or all post-effective amendments to the Registration Statement, whether on Form S-8 or otherwise, and to file the same, with all exhibits thereto, and other documents in connection therewith, with the Securities and Exchange Commission, granting unto said attorneys or attorneys-in-fact full power and authority to do and perform each and every act and thing requisite and necessary to be done in and about the premises, as fully to all intents and purposes as he or she might or could do in person, hereby ratifying and confirming all that said attorneys or attorneys-in-fact or any of them or their substitute or substitutes may lawfully do or cause to be done by virtue hereof.

Dated: April 20, 1999

/s/ James M. Zimmerman

James M. Zimmerman

/s/ George V. Grune

George V. Grune

/s/ Terry J. Lundgren

Terry J. Lundgren

/s/ Sara Levinson

Sara Levinson

/s/ Ronald W. Tysoe

Ronald W. Tysoe

/s/ Joseph Neubauer

Joseph Neubauer

/s/ Karen M. Hoguet

Karen M. Hoguet

/s/ Joseph A. Pichler

Joseph A. Pichler

/s/ Joel A. Belsky

Joel A. Belsky

/s/ Karl M. von der Heyden

Karl M. von der Heyden

/s/ Meyer Feldberg

Meyer Feldberg

Craig E. Weatherup

/s/ Earl G. Graves, Sr.

Earl G. Graves, Sr.

/s/ Marna C. Whittington

Marna C. Whittington