

As filed with the Securities and Exchange Commission on August 30, 2005.

Registration No. 333-

SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

FORM S-8

REGISTRATION STATEMENT
Under The Securities Act of 1933

FEDERATED DEPARTMENT STORES, INC.

(Exact Name of Registrant as Specified in Its Charter)

DELAWARE
(State or Other Jurisdiction
of Incorporation or Organization)

13-3324058
(I.R.S. Employer Identification No.)

7 West Seventh Street, Cincinnati, Ohio 45202
(Address of Principal Executive Offices Including Zip Code)

**1994 STOCK INCENTIVE PLAN OF THE MAY
DEPARTMENT STORES COMPANY**

(Full Title of the Plan)

Dennis J. Broderick, Esq.
Senior Vice President, General Counsel and Secretary
Federated Department Stores, Inc.
7 West Seventh Street
Cincinnati, Ohio 45202
(513) 579-7000
(Name, Address and Telephone Number of Agent For Service)

CALCULATION OF REGISTRATION FEE

Title of Securities to be Registered	Amount to be Registered (1)	Proposed Maximum Offering Price Per Share (2)	Proposed Maximum Aggregate Offering Price (2)	Amount of Registration Fee
Common Stock, \$0.01 par value per share	14,878,502	\$70.48	\$1,048,636,821	\$123,424.55

- (1) Represents the maximum number of shares of common stock of Federated, \$0.01 par value per share (the "Common Stock"), issuable pursuant to the 1994 Stock Incentive Plan of The May Department Stores Company, as amended (the "Plan"), being registered hereon.
- (2) Estimated solely for calculating the amount of the registration fee, pursuant to paragraphs (c) and (h) of Rule 457 of the General Rules and Regulations under the Securities Act of 1933, as amended (the "Securities Act"), on the basis of the average of the high and low sale prices of such securities on the New York Stock Exchange on August 29, 2005, a date within five business days prior to filing.

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EXPLANATORY NOTE

Federated Department Stores, Inc., a Delaware corporation (“Federated” or the “Company”), hereby files this Registration Statement on Form S-8 with the Securities and Exchange Commission (the “SEC”) for the purpose of registering 14,878,502 shares of Common Stock issuable pursuant to the Plan, which was assumed by Federated in connection with the completion of the merger of The May Department Stores Company with and into a wholly owned subsidiary of Federated.

PART II

INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

Item 3. Incorporation of Documents by Reference.

The Company incorporates by reference the following SEC filings into this registration statement:

- The Company’s Annual Report on Form 10-K for the fiscal year ended January 29, 2005;
- The Company’s Quarterly Report on Form 10-Q for the fiscal quarter ended April 30, 2005;
- The Company’s Current Reports on Form 8-K, filed on February 8, 2005, February 22, 2005, February 28, 2005, March 17, 2005, March 29, 2005, April 8, 2005, May 5, 2005, May 11, 2005, May 27, 2005, June 1, 2005, June 3, 2005, June 7, 2005, June 15, 2005, July 14, 2005, July 14, 2005, July 19, 2005, July 19, 2005, August 4, 2005, August 9, 2005, and August 10, 2005; and
- The description of the Company’s Common Stock contained in the registration statement on Form 8-A, filed with the SEC on December 12, 1994 (File No. 001-13536), including any subsequently filed amendments and reports updating such description.

All documents filed by the Company with the SEC pursuant to Sections 13(a), 13(c), 14 and 15(d) of the Securities Exchange Act of 1934, as amended (the “Exchange Act”), subsequent to the date of this registration statement and prior to the filing of a post-effective amendment which indicates that all securities offered have been sold or which deregisters all securities then remaining unsold, will be deemed to be incorporated by reference in this registration statement and to be part hereof from the date of filing of such documents. Any statement contained in any document incorporated or deemed to be incorporated by reference herein will be deemed to be modified or superseded for purposes of this registration statement to the extent that a statement contained herein or in any other subsequently filed document which also is or is deemed to be incorporated by reference herein modifies or supersedes such statement. Any such statement so modified or superseded will not be deemed, except as modified or superseded, to constitute a part of this registration statement.

Item 4. Description of Securities.

Not applicable.

Item 5. Interests of Named Experts and Counsel.

Not applicable.

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Item 6. Indemnification of Directors and Officers.

The following summary of the material provisions of the Company's by-laws and certificate of incorporation relating to indemnification of directors and officers, the Company's indemnification agreements with officers and directors, insurance policies maintained by the Company in respect of directors and officers and the Delaware General Corporation Law is not intended to be exclusive and is qualified in its entirety by such by-laws, certificate of incorporation, agreements, insurance policies and statutes.

The Company's certificate of incorporation and by-laws provide that the Company shall indemnify its officers and directors to the full extent permitted by applicable law. Section 145 of the Delaware General Corporation Law provides, in general, that each director and officer of a corporation may be indemnified against expenses (including attorneys' fees), judgments, fines and amounts paid in settlement actually and reasonably incurred in connection with any threatened, pending or completed legal proceedings in which he or she is involved by reason of the fact that he or she is or was a director or officer, if he or she acted in good faith and in a manner that he or she reasonably believed to be in or not opposed to the best interests of the corporation, and, with respect to any criminal action or proceeding, if he or she had no reasonable cause to believe that his or her conduct was unlawful. If the legal proceeding, however, is by or in the right of the corporation, the director or officer may not be indemnified in respect of any claim, issue or matter as to which he or she has been adjudged to be liable to the corporation unless a court determines otherwise.

The Company also maintains insurance for officers and directors against certain liabilities, including liabilities under the Securities Act. The effect of this insurance is to indemnify any officer or director of the Company against expenses, including, without limitation, attorneys' fees, judgments, fines and amounts paid in settlement, incurred by an officer or director upon a determination that such person acted in good faith. The premiums for such insurance are paid by the Company.

Pursuant to separate indemnification agreements with the Company, each officer and director of the Company is indemnified against all liabilities relating to his or her position as an officer or director of the Company, to the fullest extent permitted under applicable law.

Item 7. Exemption from Registration Claimed.

Not applicable.

Item 8. Exhibits.

<u>Exhibit Number</u>	<u>Description</u>
4.1	Second Restated 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 (File No. 001-13536)).
4.2	Amended and Restated Article Seventh of the Certificate of Incorporation of the Company, adopted by the stockholders of the Company on July 13, 2005.

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4.3	By-Laws of the Company (incorporated by reference to Exhibit 4.3 to the Company's Registration Statement on Form S-8, filed on April 1, 2003).
4.4	Amended and Restated Sections 28 and 29 of the By-Laws of the Company (incorporated by reference to Exhibit 99.1 to the Company's Current Report on Form 8-K, filed on July 19, 2005).
5.1	Opinion of Counsel.
23.1	Consent of Independent Registered Public Accounting Firm.
23.2	Consent of Counsel (included in Exhibit 5.1).
24.1	Powers 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;

(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. Notwithstanding the foregoing, any increase or decrease in the volume of securities offered (if the total dollar value of securities offered would not exceed that which was registered) and any deviation from the low or high end of the estimated maximum offering range may be reflected in the form of prospectus filed with the SEC pursuant to Rule 424(b) if, in the aggregate, the changes in volume and price represent no more than a 20 percent change in the maximum aggregate price set forth in the "Calculation of Registration Fee" table in the effective registration statement; 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;

provided, however, that paragraphs (a)(1)(i) and (a)(1)(ii) do not apply if the registration statement is on Form S-3, Form S-8 or Form F-3, and the information required to be included in a post-effective amendment by those paragraphs is contained in periodic reports filed with or furnished to the SEC by the Company pursuant to Section 13 or 15(d) of the Exchange Act 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.

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(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 15(d) of the Exchange Act (and, where applicable, each filing of an employee benefit plan's annual report pursuant to 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.

(h) 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 SEC 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 on following page]

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SIGNATURES

Pursuant to the requirements of the Securities Act, the Company 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 August 30, 2005.

FEDERATED DEPARTMENT STORES, INC.

By: /s/ Dennis J. Broderick

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

Pursuant to the requirements of the Securities Act, this registration statement has been signed by the following persons in the capacities and on the dates indicated.

<u>Signature</u>	<u>Title</u>	<u>Date</u>
<u>*</u>		
<u>Terry J. Lundgren</u>	Chairman, President and Chief Executive Officer, and Director (Principal Executive Officer)	August 30, 2005
<u>*</u>		
<u>Karen M. Hoguet</u>	Executive Vice President and Chief Financial Officer (Principal Financial Officer)	August 30, 2005
<u>*</u>		
<u>Joel A. Belsky</u>	Vice President and Controller (Principal Accounting Officer)	August 30, 2005
<u>*</u>		
<u>Sara Levinson</u>	Director	August 30, 2005
<u>*</u>		
<u>Joseph Neubauer</u>	Director	August 30, 2005
<u>*</u>		
<u>Joseph A. Pichler</u>	Director	August 30, 2005
<u>*</u>		
<u>Karl M. von der Heyden</u>	Director	August 30, 2005
<u>*</u>		
<u>Meyer Feldberg</u>	Director	August 30, 2005
<u>*</u>		
<u>Marna C. Whittington</u>	Director	August 30, 2005
<u>*</u>		
<u>Craig E. Weatherup</u>		

* This registration statement has been signed on behalf of the above officers and directors by Dennis J. Broderick, as attorney-in-fact, pursuant to the powers of attorney filed as Exhibit 24.1 to this registration statement.

Dated: August 30, 2005

By: /s/ Dennis J. Broderick

Dennis J. Broderick
Attorney-in-Fact

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4.2	Amended and Restated Article Seventh of the Certificate of Incorporation of the Company, adopted by the stockholders of the Company on July 13, 2005.
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23.1	Consent of Independent Registered Public Accounting Firm.
23.2	Consent of Counsel (included in Exhibit 5.1).
24.1	Powers of Attorney.

**STATE OF DELAWARE
CERTIFICATE OF AMENDMENT
OF CERTIFICATE OF INCORPORATION**

FEDERATED DEPARTMENT STORES, INC.

The corporation organized and existing under and by virtue of the General Corporation Law of the State of Delaware does hereby certify:

FIRST: That at a meeting of the Board of Directors of Federated Department Stores, Inc., resolutions were duly adopted setting forth a proposed amendment of the Certificate of Incorporation of said corporation, declaring said amendment to be advisable and calling a meeting of the stockholders of said corporation for consideration thereof. The resolution setting forth the proposed amendment is as follows:

RESOLVED, that the Certificate of Incorporation of this corporation be amended by changing the Article thereof numbered "Seventh" so that, as amended, said Article shall be and read as follows:

SEVENTH. Section 1. *NUMBER, ELECTION, AND TERMS OF DIRECTORS.* Subject to the rights, if any, of the holders of any series of Preferred Stock to elect additional Directors under circumstances specified in a Preferred Stock Designation, the number of the Directors of the Company will not be less than three nor more than 16 and will be fixed from time to time in the manner described in the by-laws of the Company. At the annual meeting of stockholders to be held in 2006, the successors of the Directors whose terms expire at that meeting shall be elected for a term expiring at the next following annual meeting of stockholders, at the annual meeting of stockholders to be held in 2007, the successors of the Directors whose terms expire at that meeting shall be elected for a term expiring at the next following annual meeting of stockholders, and at the annual meeting of stockholders to be held in 2008 and at each annual meeting of stockholders thereafter, each of the Directors shall be elected for a term expiring at the next following annual meeting of stockholders. In each case, Directors shall be elected by plurality vote of all votes cast at such meeting and shall hold office until his or her successor has been elected and qualified. Subject to the rights, if any, of the holders of any series of Preferred Stock to elect additional Directors under circumstances specified in a Preferred Stock Designation, Directors may be elected by the stockholders only at an annual meeting of stockholders. Election of Directors of the Company need not be by written ballot unless requested by the Chairman or by the holders of a majority of the Voting Stock present in person or represented by proxy at a meeting of the stockholders at which Directors are to be elected.

Section 2. *NOMINATION OF DIRECTOR CANDIDATES.* Advance notice of stockholder nominations for the election of Directors must be given in the manner provided in the by-laws of the Company.

Section 3. *NEWLY CREATED DIRECTORSHIPS AND VACANCIES*. Subject to the rights, if any, of the holders of any series of Preferred Stock to elect additional Directors under circumstances specified in a Preferred Stock Designation, newly created directorships resulting from any increase in the number of Directors and any vacancies on the Board resulting from death, resignation, disqualification, removal, or other cause will be filled solely by the affirmative vote of a majority of the remaining Directors then in office, even though less than a quorum of the Board, or by a sole remaining Director. Any Director elected in accordance with the preceding sentence will hold office for the remainder of the full term of the class of Directors in which the new directorship was created or the vacancy occurred and until such Director's successor has been elected and qualified. No decrease in the number of Directors constituting the Board may shorten the term of any incumbent Director.

Section 4. *REMOVAL*. Subject to the rights, if any, of the holders of any series of Preferred Stock to elect additional Directors under circumstances specified in a Preferred Stock Designation, any Director may be removed from office by the stockholders only in the manner provided in this Section 4. At any annual meeting or special meeting of the stockholders, the notice of which states that the removal of a Director or Directors is among the purposes of the meeting, the affirmative vote of the holders of at least 80% of the Voting Stock, voting together as a single class, may remove such Director or Directors. If, at the time of any such meeting, the Board is classified as provided in Section 141(d) of the DGCL (or in any successor provision thereto), such removal may be effected only for cause.

Section 5. *AMENDMENT, REPEAL, ETC*. Notwithstanding anything contained in this Certificate of Incorporation to the contrary, the affirmative vote of the holders of at least 80% of the Voting Stock, voting together as a single class, is required to amend or repeal, or adopt any provision inconsistent with, Sections 2 through 5 of this Article Seventh.

SECOND: That thereafter, pursuant to resolution of its Board of Directors, a special meeting of the stockholders of said corporation was duly called and held upon notice in accordance with Section 222 of the General Corporation Law of the State of Delaware at which meeting the necessary number of shares as required by statute were voted in favor of the amendment.

THIRD: That said amendment was duly adopted in accordance with the provisions of Section 242 of the General Corporation Law of the State of Delaware.

FOURTH: That the capital of said corporation shall not be reduced under or by reason of said amendment.

IN WITNESS WHEREOF, said corporation has caused this certificate to be signed this 13th day of July, 2005.

FEDERATED DEPARTMENT STORES, INC.

/s/ Dennis J. Broderick

Dennis J. Broderick

Senior Vice President, General Counsel and Secretary

[LETTERHEAD OF DENNIS J. BRODERICK]

August 30, 2005

The Board of Directors
Federated Department Stores, Inc.
7 West Seventh Street
Cincinnati, Ohio 45202

Re: Registration of Shares of Common Stock

Ladies and Gentlemen:

In my capacity as Senior Vice President, General Counsel and Secretary of Federated Department Stores, Inc., a Delaware corporation (the "Company"), I have acted as counsel for the Company in connection with the issuance pursuant to the 1994 Stock Incentive Plan of The May Department Stores Company, as amended (the "Plan"), of up to 14,878,502 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 (the "Act"), pursuant to a Registration Statement on Form S-8 (the "Registration Statement").

In rendering this opinion, I have examined such documents, records and matters of law as I have deemed necessary for purposes of this opinion. Based upon the foregoing and subject to the qualifications and limitations stated herein, I am of the opinion that the Shares are duly authorized and, when issued and delivered pursuant to the terms of the Plan against payment of the consideration therefor as provided therein, will be legally 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 this opinion, 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. Accordingly, I express no opinion with respect to any other law of the State of Delaware or any other jurisdiction. 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

Consent of Independent Registered Public Accounting Firm

The Board of Directors and Shareholders

Federated Department Stores, Inc.:

We consent to the use of our reports dated March 25, 2005, with respect to the consolidated balance sheets of Federated Department Stores, Inc. and subsidiaries as of January 29, 2005 and January 31, 2004, and the related consolidated statements of income, changes in shareholders' equity and cash flows for each of the three fiscal years in the period ended January 29, 2005, management's assessment of the effectiveness of internal control over financial reporting as of January 29, 2005, and the effectiveness of internal control over financial reporting as of January 29, 2005, incorporated by reference in this registration statement on Form S-8 to be filed on or about August 30, 2005 by Federated Department Stores, Inc.

/s/ KPMG LLP

Cincinnati, Ohio

August 29, 2005

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, PADMA TATTA CARIAPPA and CHRISTOPHER M. KELLY, 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 a Registration Statement on Form S-8 relating to The May Department Stores Company 1994 Stock Incentive 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 15th day of August, 2005.

/s/ Joel A. Belsky

Joel A. Belsky

/s/ Meyer Feldberg

Meyer Feldberg

/s/ Karen M. Hoguet

Karen M. Hoguet

/s/ Sara Levinson

Sara Levinson

/s/ Terry J. Lundgren

Terry J. Lundgren

/s/ Joseph Neubauer

Joseph Neubauer

/s/ Joseph A. Pichler

Joseph A. Pichler

/s/ Karl M. von der Heyden

Karl M. von der Heyden

/s/ Craig E. Weatherup

Craig E. Weatherup

/s/ Marna C. Whittington

Marna C. Whittington