December 5, 2006

Mr. Terry J. Lundgren Chairman of the Board, President and Chief Executive Officer Federated Department Stores, Inc. 7 West Seventh Street Cincinnati, Ohio 45202

Re: Federated Department Stores, Inc.

Form 10-K/A for Fiscal Year Ended January 28, 2006

Filed June 6, 2006

Form 10-Q for Fiscal Quarter Ended July 29, 2006 Filed September 7, 2006

File 1-13536

Dear Mr. Lundgren:

We have completed our review of the above filings and have no further comment at this time.

Sincerely,

Michael Moran Accounting Branch Chief