May 29, 2007

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 for Fiscal Year Ended February 3, 2007 Filed April 4, 2007

> > 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