

Mail Stop 3561

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