



UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

DIVISION OF  
CORPORATION FINANCE

August 8, 2019

Elisa D. Garcia  
Executive Vice President, Chief Legal Officer and Secretary  
Macy's, Inc.  
7 West Seventh Street  
Cincinnati, Ohio 45202

**Re: Macy's, Inc.**  
**Form 10-K for the Fiscal Year Ended February 2, 2019**  
**Filed April 3, 2019**  
**File No. 001-13536**

Dear Ms. Garcia:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Office of Consumer Products