

FEDERATED DEPARTMENT STORES INC /DE/

Form RW

November 02, 2006

**Federated Department Stores, Inc.**

7 West Seventh Street  
Cincinnati, Ohio 45202

November 2, 2006

VIA EDGAR

U.S. Securities and Exchange Commission  
Division of Corporate Finance  
100 F Street, N.W.  
Washington, D.C. 20549

Re: Federated Department Stores, Inc. (Registration Statement on Form S-3  
(File No. 333-69682)) Form RW Application for Withdrawal

Ladies and Gentlemen:

Pursuant to Rule 477 promulgated under the Securities Act of 1933, as amended (the Securities Act ), Federated Department Stores, Inc. ( Federated ) hereby requests withdrawal of its Registration Statement on Form S-3 (File No. 333-69682), together with all exhibits and amendments thereto (collectively, the Registration Statement ), that was originally filed with the Securities and Exchange Commission (the Commission ) on September 20, 2001.

Federated requests this withdrawal because Federated and its wholly-owned subsidiary Federated Retail Holdings, Inc. intend to file an automatically effective shelf registration statement on Form S-3 to replace the Registration Statement.

We note that no securities were sold pursuant to the Registration Statement.

Sincerely,

FEDERATED DEPARTMENT STORES,  
INC.

By: /s/ Dennis J. Broderick  
Dennis J. Broderick  
Senior Vice President, General Counsel  
and Secretary