

SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549

FORM 10-Q/A  
Amendment No. 1

Quarterly Report Pursuant to Section 13 or 15(d) of the  
Securities Exchange Act of 1934 for the fiscal quarter ended  
November 1, 1997.

FEDERATED DEPARTMENT STORES, INC.

151 West 34th Street  
New York, New York 10001  
(212) 695-4400  
and  
7 West Seventh St.  
Cincinnati, Ohio 45202  
(513) 579-7000

Delaware                      1-13536                      13-3324058  
(State of                      (Commission File No.)                      (I.R.S. Employer  
Incorporation)                      Identification Number)

The Registrant has filed all reports required to be filed by  
Section 12, 13 or 15 (d) of the Act during the preceding 12  
months and has been subject to such filing requirements for the  
past 90 days.

209,811,821 shares of the Registrant's Common Stock, \$.01 par  
value, were outstanding as of November 29, 1997.

PART I -- FINANCIAL INFORMATION

<TABLE>

FEDERATED DEPARTMENT STORES, INC.

CONSOLIDATED STATEMENTS OF CASH FLOWS  
(UNAUDITED)  
(THOUSANDS)

<CAPTION>

	39 Weeks Ended November 1, 1997	39 Weeks Ended November 2, 1996
<S>	<C>	<C>
Cash flows from operating activities:		
Net income (loss)	\$ 156,870	\$ (23,338)
Adjustments to reconcile net income (loss) to net cash provided by operating activities:		
Depreciation and amortization of property and equipment	417,474	379,816
Amortization of intangible assets	20,464	20,464
Amortization of financing costs	16,905	20,790
Amortization of unearned restricted stock	896	1,629
Loss on early extinguishment of debt	38,673	-

Changes in assets and liabilities:		
Decrease in accounts receivable	321,733	220,041
Increase in merchandise inventories	(1,041,333)	(1,076,012)
(Increase) decrease in supplies and prepaid expenses	(10,007)	6,879
(Increase) decrease in other assets not separately identified	(6,995)	20,342
Increase in accounts payable and accrued liabilities not separately identified	467,991	652,942
Increase (decrease) in current income taxes		
	44,055	(2,861)
Decrease in deferred income taxes	(16,489)	(21,536)
(Decrease) increase in other liabilities not separately identified	(2,184)	6,179
Net cash provided by operating activities	408,053	205,335

Cash flows from investing activities:		
Purchase of property and equipment	(410,547)	(523,540)
Disposition of property and equipment	120,113	137,464
Decrease in notes receivable	199,997	-
Net cash used by investing activities	(90,437)	(386,076)

Cash flows from financing activities:		
Debt issued	1,284,049	688,665
Financing costs	(6,351)	(11,096)
Debt repaid	(1,445,080)	(689,172)
Decrease in outstanding checks	87,724	47,842
Acquisition of treasury stock	(1,803)	(646)
Issuance of common stock	46,207	125,226
Net cash (used) provided by financing activities	(35,254)	160,819

</TABLE>  
(Continued)

<TABLE>  
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CONSOLIDATED STATEMENTS OF CASH FLOWS  
(UNAUDITED)

(THOUSANDS)

<CAPTION>

39 Weeks Ended      39 Weeks Ended  
November 1, 1997    November 2, 1996

<S>	<C>	<C>
Net increase (decrease) in cash	\$ 282,362	\$ (19,922)
Cash at beginning of period	148,794	172,518
Cash at end of period	\$ 431,156	\$ 152,596

Supplemental cash flow information:		
Interest paid	\$ 310,052	\$ 337,553
Interest received	28,889	33,875
Income taxes paid (net of refunds received)	96,587	18,604

The accompanying notes are an integral part of these unaudited Consolidated Financial Statements.

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FEDERATED DEPARTMENT STORES, INC.

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the Registrant has duly caused this report to be signed on its behalf by the undersigned thereunder duly authorized.

FEDERATED DEPARTMENT STORES, INC.

Date December 16, 1997      /s/ Dennis J. Broderick  
Dennis J. Broderick  
Senior Vice President, General Counsel  
and Secretary

/s/ Joel A. Belsky  
Joel A. Belsky  
Vice President and Controller  
(Principal Accounting Officer)