

currently maintained and (ii) to reflect all of the Top Hat Plans that have ever been established by Macy's but were not reflected in either of such prior registration statements.

Note below that Macy's may have been previously required to file a registration statement under Section 2520.104-23, but may have failed to do so, for certain of Macy's Top Hat Plans. As a result, Macy's is also making a filing under the DOL's Delinquent Filer Voluntary Correction Program (the "DFVCP") as to the plans for which this registration statement is being filed late.

Subject to the foregoing, set forth below are the Top Hat Plans of Macy's that are still in effect (or are not currently in effect but which were previously adopted and not reflected in Macy's 1992 and 1998 registration statements under Section 2520.104-23).

1. The Macy's Inc. Supplementary Executive Retirement Plan (which was originally named the Supplementary Executive Retirement Plan of Federated Department Stores, Inc.). This plan was originally effective as of January 1, 1984. It currently covers 412 active employees and 1168 inactive (retired) employees in payment status. This plan is currently "frozen" in that no additional benefits based on new service or compensation are accruing under such plan. Macy's believes that this plan was reflected in Macy's prior Top Hat Plan registration statements.
2. The Macy's, Inc. Executive Deferred Compensation Plan (which was originally named the Executive Deferred Compensation Plan of Federated Department Stores, Inc.). This plan was originally effective as of October 29, 1993. It currently covers 160 active employees and 145 inactive (retired) employees in payment status. This plan is also currently "frozen" in that no additional benefits based on new service or compensation are accruing under such plan. It is not clear to Macy's whether or not this plan was reflected in either of Macy's prior Top Hat Plan registration statements.
3. The Macy's, Inc. Change in Control Plan. This plan was initially effective as of November 1, 2009. It currently covers 12 active employees. Macy's believes that there is an argument that this plan would be considered a severance pay plan that is not an employee pension benefit plan for purposes of the Employee Retirement Income Security Act ("ERISA") by reason of the DOL's Regulation Section 2510.3-2(b) and the DOL's preamble thereto. But Macy's is including this plan as a possible Top Hat Plan in this list to avoid any issue in the future as to whether or not this plan should have been considered a Top Hat Plan for purposes of the DOL's reporting requirements. This plan was not reflected in either of Macy's prior Top Hat Plan registration statements.
4. The Macy's, Inc. Executive Severance Plan. This plan was initially effective as of November 1, 2009. It currently covers 124 active employees. Macy's believes that there is an argument that this plan would be considered a severance pay plan

that is not an employee pension benefit plan for purposes of ERISA by reason of the DOL's Regulation Section 2510.3-2(b) and the DOL's preamble thereto. But Macy's is including this plan as a possible Top Hat Plan in this list to avoid any issue in the future as to whether or not this plan should have been considered a Top Hat Plan for purposes of the DOL's reporting requirements. This plan was not reflected in either of Macy's prior Top Hat Plan registration statements.

5. The Macy's, Inc. Deferred Compensation Plan. This plan was initially effective as of January 1, 2014. It currently covers 213 active employees. This plan was not reflected in either of Macy's prior Top Hat Plan registration statements but the filing of this registration statement is timely with respect to this plan.
6. Macy's has maintained for certain executives individual agreements for supplemental pension benefits (either in individual supplemental pension benefit agreements or as parts of employment agreements). Macy's currently considers such individual agreements as part of one employee pension benefit "plan" for purposes of ERISA (because of the similarities of the nature of the agreements). The earliest of such agreements and hence this "plan" was initially adopted before December 14, 1992. This "plan" currently covers 52 inactive (retired) employees in payment status. This "plan" is also currently "frozen" in that no additional benefits based on new service or compensation are accruing under any of the individual agreements that comprise such "plan." This "plan" was reflected in Macy's prior Top Hat Plan registration statements.

The full name of Macy's is Macy's, Inc., and its address is 7 West Seventh Street, Cincinnati, Ohio 45202.

The Employer Identification Number (as assigned by the Internal Revenue Service) of Macy's is 13-3324058. (Note that at the time of its initial December 14, 1992 registration statement, when Macy's was named Federated, its Employer Identification Number was 31-0513863.)

Macy's agrees, pursuant to Section 2520.104-23, to provide documents for the Top Hat Plans to the DOL upon request.

For purposes of this statement, the "Macy's Controlled Group" refers collectively to Macy's and those organizations that are part of a controlled group of corporations that includes Macy's or are under common control with Macy's (within the meanings of Section 414(b) and (c) of the Internal Revenue Code).

Subject to changes in the future, the Macy's Controlled Group includes not only Macy's but also: Advertex Communications, Inc.; Bloomingdale's, Inc.; Bloomingdale's By Mail Ltd.; Bloomingdale's, LLC; Bloomingdale's.com; Bloomingdale's The Outlet Store, Inc.; FDS Bank; Macy's Corporate Services, Inc.; Macy's Credit and Customer Services, Inc.; Macy's Credit Operations, Inc.; Macy's Florida Stores, LLC; Macy's Logistics and Operations; Macy's

Marketing; Macy's Merchandising Corporation; Macy's Merchandising Group, Inc.; Macy's Puerto Rico, Inc.; Macy's Retail Holdings, Inc.; Macy's Systems and Technology, Inc.; Macy's West Stores, Inc.; and Macy's.com, Inc.

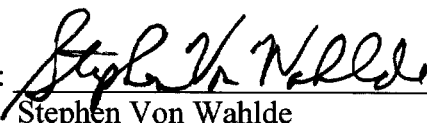
Macy's reserves the right in the future to change the number of employees covered by the above-identified Top Hat Plans and to add other Top Hat Plans without updating this registration statement (except to the extent specifically required by formal guidance later issued by the DOL).

For convenience, Macy's Top Hat Plans may be collectively referred to in any other reports that Macy's makes to the DOL as the "Macy's, Inc. Top Hat Plans".

If the DOL requires further information as to the Top Hat Plans established and sponsored by Macy's that are reflected in this registration statement or adopted in the future by Macy's, please do not hesitate to contact the undersigned at (513) 579-7389.

Very truly yours,

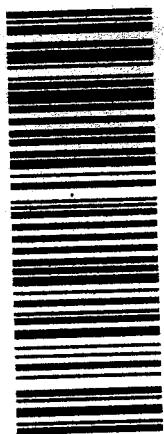
MACY'S, INC.

By: 
Stephen Von Wahlde
Vice President, Assistant General
Counsel

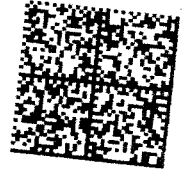
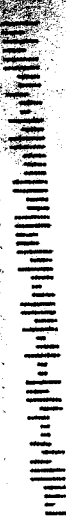
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