KROGER CO Form 3 May 09, 2008

FORM 3 UNITED STATES SECURITIES AND EXCHANGE COMMISSION Washington, D.C. 20549

OMB APPROVAL

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SECURITIESFiled pursuant to Section 16(a) of the Securities Exchange Act of 1934,

INITIAL STATEMENT OF BENEFICIAL OWNERSHIP OF

Section 17(a) of the Public Utility Holding Company Act of 1935 or Section

30(h) of the Investment Company Act of 1940

(Print or Type Responses)

1. Name and Address of Reporting 2. Date of Event Requiring 3. Issuer Name and Ticker or Trading Symbol Person * Statement KROGER CO [KR] A Kaufman Calvin J (Month/Day/Year) 05/08/2008 (Last) (First) (Middle) 4. Relationship of Reporting 5. If Amendment, Date Original Person(s) to Issuer Filed(Month/Day/Year) THE KROGER CO., Â 1014 (Check all applicable) VINE STREET (Street) 6. Individual or Joint/Group 10% Owner Director _X__ Officer Other Filing(Check Applicable Line) (give title below) (specify below) _X_ Form filed by One Reporting Group Vice President Person CINCINNATI, OHÂ 45202 Form filed by More than One Reporting Person (City) (State) (Zip) Table I - Non-Derivative Securities Beneficially Owned 4. Nature of Indirect Beneficial 1. Title of Security 2. Amount of Securities Beneficially Owned Ownership Ownership (Instr. 4) (Instr. 5) (Instr. 4) Form: Direct (D) or Indirect (I) (Instr. 5) Â Common Stock 15,614.2368 (1) D Reminder: Report on a separate line for each class of securities beneficially SEC 1473 (7-02) owned directly or indirectly. Persons who respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB control number.

Table II - Derivative Securities Beneficially Owned (e.g., puts, calls, warrants, options, convertible securities)

1. Title of Derivative Security (Instr. 4)	2. Date Exercisable and Expiration Date (Month/Day/Year)	3. Title and Amount of Securities Underlying Derivative Security (Instr. 4)	4. Conversion or Exercise Price of Derivative	5. Ownership Form of Derivative Security:	6. Nature of Indirect Beneficial Ownership (Instr. 5)
		Title	Security	Direct (D)	

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	Date Exercisable	Expiration Date		Amount or Number of Shares		or Indirect (I) (Instr. 5)	
Non-Qualified Stock Option	(2)	05/27/2009	Common Stock	3,000	\$ 27.1719	D	Â
Non-Qualified Stock Option	(2)	08/24/2009	Common Stock	2,000	\$ 25.0313	D	Â
Non-Qualified Stock Option	(2)	02/11/2010	Common Stock	4,000	\$ 16.5938	D	Â
Non-Qualified Stock Option	(2)	05/10/2011	Common Stock	1,700	\$ 24.43	D	Â
Non-Qualified Stock Option	(2)	05/09/2012	Common Stock	1,700	\$ 22.995	D	Â
Non-Qualified Stock Option	(2)	09/19/2012	Common Stock	3,300	\$ 15.26	D	Â
Non-Qualified Stock Option	(2)	12/12/2012	Common Stock	1,700	\$ 14.925	D	Â
Non-Qualified Stock Option	(2)	01/23/2013	Common Stock	2,300	\$ 16.225	D	Â
Non-Qualified Stock Option	(2)	05/06/2014	Common Stock	4,000	\$ 17.31	D	Â
Non-Qualified Stock Option	(2)	05/05/2015	Common Stock	5,000	\$ 16.385	D	Â
Non-Qualified Stock Option	(2)	05/04/2016	Common Stock	2,500	\$ 19.94	D	Â
Non-Qualified Stock Option	(2)	06/28/2017	Common Stock	3,500	\$ 28.27	D	Â

Reporting Owners

Reporting Owner Name / Address	Relationships					
	Director	10% Owner	Officer	Other		
Kaufman Calvin J						
THE KROGER CO.	â	â	Group Vice President	â		
1014 VINE STREET	А	A	A Group vice President	Α		
CINCINNATI, OH 45202						

Signatures

/s/ Calvin J. Kaufman, by Bruce M. Gack, Attorney-in-Fact 05/09/2008

**Signature of Reporting Person Date

Reporting Owners 2

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Explanation of Responses:

- * If the form is filed by more than one reporting person, see Instruction 5(b)(v).
- ** Intentional misstatements or omissions of facts constitute Federal Criminal Violations. See 18 U.S.C. 1001 and 15 U.S.C. 78ff(a).
- (1) The total amount of securities directly owned by the reporting person includes shares in the Company's employee benefit plans that are deemed to be 'tax-conditioned plans' pursuant to Rule 16b-3, to the extent disclosed on reports received from plan trustees.
- (2) These options were granted under a long-term incentive plan of The Kroger Co. and vest in equal annual installments in whole amounts over a five-year period, at the rate of 20% per year commencing one year from the date of the grant.

Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, *See* Instruction 6 for procedure. Potential persons who are to respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB number.