### Edgar Filing: LOWES COMPANIES INC - Form 4

	MPANIES INC										
Form 4	000										
August 21, 2008 FORM 4 UNITED STATES SECURITIES AND EXCHANGE COMMISSION								OMB	3235-028		
Washington, D.C. 20549Check this box if no longer subject to Section 16.STATEMENT OF CHANGES IN BENEFICIA 					xchang y Act of	e Act of 1934, 1935 or Section	burden hou response	January 31 xpires: January 31 2009 Stimated average urden hours per			
(Print or Type R	Responses)										
			2. Issuer Name <b>and</b> Ticker or Trading Symbol LOWES COMPANIES INC [LOW]					5. Relationship of Reporting Person(s) to Issuer			
(Last)	(First)	(Middle)	3. Date of Earliest Transaction					(Chec	eck all applicable)		
1000 LOWE'S BOULEVARD (Month/ 08/20/2				n/Day/Year) /2008				Director 10% Owner X Officer (give title Other (specify below) below) SVP, Genl Counsel, Secty, CCO			
				endment, Date Original nth/Day/Year)				6. Individual or Joint/Group Filing(Check Applicable Line) _X_ Form filed by One Reporting Person			
MOORESV	ILLE, NC 2811	7						Form filed by M Person	Iore than One Re	porting	
(City)	(State)	(Zip)	Tabl	e I - Non-D	erivative	Secur	ities Acq	uired, Disposed of	, or Beneficial	ly Owned	
1.Title of Security (Instr. 3)	2. Transaction Da (Month/Day/Year	<ul> <li>Executio any</li> </ul>	med m Date, if Day/Year)	3. Transactio Code (Instr. 8)	4. Securi n(A) or Di (Instr. 3,	spose	d of (D)	5. Amount of Securities Beneficially Owned Following Reported Transaction(s) (Instr. 3 and 4)	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	Indirect Beneficial	
Common	08/20/2008			Code V S	Amount 200	(D) D	Price \$ 23.93	(insu: 5 and 4) 78,019 ( <u>1)</u>	D		
Stock Common Stock							23.93	75,055.28	Ι	By 401k Plan	

Reminder: Report on a separate line for each class of securities beneficially 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.

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 Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned

 (e.g., puts, calls, warrants, options, convertible securities)

1. Title of Derivative Security (Instr. 3)	2. Conversion or Exercise Price of Derivative Security	3. Transaction Date (Month/Day/Year)	3A. Deemed Execution Date, if any (Month/Day/Year)	4. Transactic Code (Instr. 8)	5. orNumber of Derivative Securities Acquired (A) or Disposed of (D) (Instr. 3, 4, and 5)		ate	7. Titl Amou Under Secur (Instr.	int of lying	8. Price of Derivative Security (Instr. 5)	9. Nu Deriv Secu Bene Owne Follo Repo Trans (Instr
				Code V	(A) (D)	Date Exercisable	Expiration Date	Title	Amount or Number of Shares		

# **Reporting Owners**

Reporting Owner Name / Address	Relationships							
	Director	10% Owner	Officer	Other				
KEENER GAITHER M JR 1000 LOWE'S BOULEVARD MOORESVILLE, NC 28117			SVP, Genl Counsel, Secty, CCO					
Signatures								
By: Sandra Felton For: Gaither M. Keener, Jr.		08/21/2008						
<pre>#Signature of Reporting Person</pre>		Date						

## **Explanation of Responses:**

\* If the form is filed by more than one reporting person, *see* Instruction 4(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) Direct Holdings include 418 shares acquired under the Lowe's Employee Stock Purchase Plan.

#### **Remarks:**

The information provided for the shares held by the 401k Plan in this report are based on a plan statement dated as of August 1 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.