

LOWES COMPANIES INC  
Form 10-K/A  
March 31, 2010

---

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

FORM 10-K/A  
(Amendment No. 1)

(Mark One)

ANNUAL REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE  
SECURITIES EXCHANGE ACT OF 1934

For the fiscal year ended January 29, 2010

or

TRANSITION REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE  
SECURITIES EXCHANGE ACT OF 1934

For the transition period from \_\_\_\_\_ to \_\_\_\_\_

Commission file number 1-7898

LOWE'S COMPANIES, INC.  
(Exact name of registrant as specified in its charter)

NORTH CAROLINA                      56-0578072  
(State or other jurisdiction of        (I.R.S. Employer  
incorporation or organization)      Identification No.)

1000 Lowe's Blvd., Mooresville, NC                      28117  
(Address of principal executive offices)                      (Zip Code)

Registrant's telephone number, including area code                      704-758-1000

Securities registered pursuant to Section 12(b) of the Act:

Title of each class	Name of each exchange on which registered
Common Stock, \$.50 Par Value	New York Stock Exchange (NYSE)

Indicate by check mark if the registrant is a well-known seasoned issuer, as defined in Rule 405 of the Securities Act.  
 Yes  No

Edgar Filing: LOWES COMPANIES INC - Form 10-K/A

Indicate by check mark if the registrant is not required to file reports pursuant to Section 13 or Section 15(d) of the Exchange Act.

Yes  No

Indicate by check mark whether the registrant (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days.

Yes  No

Indicate by check mark whether the registrant has submitted electronically and posted on its corporate Web site, if any, every Interactive Data File required to be submitted and posted pursuant to Rule 405 of Regulation S-T (§1.405 of this chapter) during the preceding 12 months (or for such shorter period that the registrant was required to submit and post such files).

Yes  No

---

Indicate by check mark if disclosure of delinquent filers pursuant to Item 405 of Regulation S-K (§229.405 of this chapter) is not contained herein, and will not be contained, to the best of registrant's knowledge, in definitive proxy or information statements incorporated by reference in Part III of this Form 10-K or any amendment to this Form 10-K.

x

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, or a smaller reporting company. See the definitions of "large accelerated filer," "accelerated filer," and "smaller reporting company" in Rule 12b-2 of the Exchange Act. (Check one):

Large accelerated filer  Accelerated filer  Non-accelerated filer  Smaller reporting company

Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Exchange Act).

Yes  No

As of July 31, 2009, the last business day of the Company's most recent second quarter, the aggregate market value of the registrant's common stock held by non-affiliates of the registrant was \$33.1 billion based on the closing sale price as reported on the New York Stock Exchange.

Indicate the number of shares outstanding of each of the issuer's classes of common stock, as of the latest practicable date.

CLASS	OUTSTANDING AT MARCH 26, 2010
Common Stock, \$.50 par value	1,443,389,268

#### DOCUMENTS INCORPORATED BY REFERENCE

Document	Parts Into Which Incorporated
Portions of Lowe's 2009 Annual Report to Shareholders	Parts I, II and IV
Portions of the Proxy Statement for Lowe's 2010 Annual Meeting of Shareholders	Part III

Explanatory Statement

Why we are filing this Amendment to our Form 10-K

We are filing this Amendment No. 1 to our Annual Report on Form 10-K for the period ended January 29, 2010, which we filed with the Securities and Exchange Commission on March 30, 2010 (the "10-K Report"), in order to submit Exhibit 101 to the 10-K Report as required by Item 601(b)(101) of Regulation S-K and Rule 405 of Regulation S-T. Exhibit 101 was omitted from our timely filed 10-K Report due to unanticipated technical difficulties encountered during the electronic transmission of the 10-K Report to the Securities and Exchange Commission preventing the exhibit's submission.

Exhibit 101 provides the following items from our 10-K Report formatted in eXtensible Business Reporting Language (XBRL): (i) Consolidated Statements of Earnings for each of the three fiscal years in the period ended January 29, 2010; (ii) Consolidated Balance Sheets at January 29, 2010 and January 30, 2009; (iii) Consolidated Statements of Shareholders' Equity for each of the three fiscal years in the period ended January 29, 2010; (iv) Consolidated Statements of Cash Flows for each of the three fiscal years in the period ended January 29, 2010; (v) the Notes to the Consolidated Financial Statements for each of the three fiscal years in the period ended January 29, 2010, tagged as blocks of text; and (vi) Schedule II - Valuation and Qualifying Accounts and Reserves included in Part IV Item 15(a)2, tagged as a block of text.

Except for Exhibit 101 submitted herewith, the changes to the cover page and the filing of required certifications, this Amendment No. 1 makes no other changes to the 10-K Report as filed with the Securities and Exchange Commission and posted on our web site on March 30, 2010.

SIGNATURES

Pursuant to the requirements of Section 13 or 15(d) of the Securities Exchange Act of 1934, the Registrant has duly caused this Amendment No. 1 to its Annual Report on Form 10-K to be signed on its behalf by the undersigned, thereunto duly authorized.

LOWE'S COMPANIES, INC.  
(Registrant)

March 31, 2010  
Date

By: /s/ Matthew V. Hollifield  
Matthew V. Hollifield  
Senior Vice President and Chief  
Accounting Officer

Exhibit Index

- (31.1) Certification Pursuant to Section 302 of the Sarbanes-Oxley Act of 2002
- (31.2) Certification Pursuant to Section 302 of the Sarbanes-Oxley Act of 2002
- (32.1) Certification Pursuant to 18 U.S.C. Section 1350, as Adopted Pursuant to Section 906 of the Sarbanes-Oxley Act of 2002
- (32.2) Certification Pursuant to 18 U.S.C. Section 1350, as Adopted Pursuant to Section 906 of the Sarbanes-Oxley Act of 2002
  
- 101.INS XBRL Instance Document
- 101.SCHXBRL Taxonomy Extension Schema Document
- 101.CALXBRL Taxonomy Extension Calculation Linkbase Document
- 101.DEF XBRL Taxonomy Extension Definition Linkbase Document
- 101.LABXBRL Taxonomy Extension Label Linkbase Document
- 101.PREXBRL Taxonomy Extension Presentation Linkbase Document

