LOWES COMPANIES INC

Form 4 March 30, 2011

FORM 4

OMB APPROVAL

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

OMB 3235-0287 Number:

Check this box if no longer subject to Section 16.

Washington, D.C. 20549

January 31, Expires: 2005

Form 4 or

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP OF **SECURITIES**

Estimated average burden hours per 0.5

Form 5 obligations may continue.

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934, Section 17(a) of the Public Utility Holding Company Act of 1935 or Section 30(h) of the Investment Company Act of 1940

response...

See Instruction

1(b).

(Print or Type Responses)

1. Name and Address of Reporting Person * CROOM MARSHALL A			2. Issuer Name and Ticker or Trading Symbol LOWES COMPANIES INC [LOW]	5. Relationship of Reporting Person(s) to Issuer			
(Last)	(First)	(Middle)	3. Date of Earliest Transaction	(Check all applicable)			
1000 LOWE'S BOULEVARD			(Month/Day/Year) 03/29/2011	Director 10% Owner _X Officer (give title Other (specify below) SVP & Chief Risk Officer			
(Street)			4. If Amendment, Date Original Filed(Month/Day/Year)	6. Individual or Joint/Group Filing(Check Applicable Line)			
MOORESVILLE, NC 28117				_X_ Form filed by One Reporting Person Form filed by More than One Reporting Person			

VILLE, NC 2811	7	Person					
(State)	(Zip) Tal	ble I - Non	-Derivative Securities Acqui	ired, Disposed of,	or Beneficiall	y Owned	
2. Transaction Date	2A. Deemed	3.	4. Securities Acquired (A)	5. Amount of	6.	7. Nature of	
(Month/Day/Year)	Execution Date, if	Transacti	oror Disposed of (D)	Securities	Ownership	Indirect	
	any	Code	(Instr. 3, 4 and 5)	Beneficially	Form:	Beneficial	
	(Month/Day/Year)	(Instr. 8)		Owned	Direct (D)	Ownership	
				Following	or Indirect	(Instr. 4)	
			(A)	Reported	(I)		
	(State) 2. Transaction Date	2. Transaction Date 2A. Deemed (Month/Day/Year) Execution Date, if any	(State) (Zip) Table I - None 2. Transaction Date 2A. Deemed 3. (Month/Day/Year) Execution Date, if Transaction any Code	(State) (Zip) Table I - Non-Derivative Securities Acquired (A) 2. Transaction Date 2A. Deemed 3. 4. Securities Acquired (A) (Month/Day/Year) Execution Date, if Transaction Disposed of (D) (Month/Day/Year) (Instr. 3, 4 and 5) (Month/Day/Year) (Instr. 8)	(State) (Zip) Table I - Non-Derivative Securities Acquired, Disposed of, 2. Transaction Date (Month/Day/Year) Execution Date, if any (Month/Day/Year) (Instr. 3, 4 and 5) Eneficially (Month/Day/Year) (Instr. 8) Owned Following Reported	(State) (Zip) Table I - Non-Derivative Securities Acquired, Disposed of, or Beneficiall 2. Transaction Date (Month/Day/Year) (Month/Day/Year) (Month/Day/Year) (Month/Day/Year) (Month/Day/Year) (Instr. 8) (Zip) Table I - Non-Derivative Securities Acquired, Disposed of, or Beneficiall 3. 4. Securities Acquired (A) 5. Amount of 6. Securities Ownership Beneficially Form: Owned Direct (D) Following or Indirect Reported (I)	

		Code	V	Amount	(A) or (D)	Price	Transaction(s) (Instr. 3 and 4)	(Instr. 4)
Common Stock	03/29/2011	S		11,606	D	\$ 26.7957 (1)	69,101.3342	D

Common Stock	7,126.235	I	By 401k Plan
Common Stock	839.902	I	by IRA

Reminder: Report on a separate line for each class of securities beneficially owned directly or indirectly.

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displays a currently valid OMB control number.

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

1. Title of	2.	3. Transaction Date	3A. Deemed	4.	5.	6. Date Exer	cisable and	7. Titl	le and	8. Price of	9. Nu
Derivative	Conversion	(Month/Day/Year)	Execution Date, if	Transactio	onNumber	Expiration D	ate	Amou	ınt of	Derivative	Deriv
Security	or Exercise		any	Code	of	(Month/Day/	Year)	Under	lying	Security	Secui
(Instr. 3)	Price of		(Month/Day/Year)	(Instr. 8)	Derivative	e		Secur	ities	(Instr. 5)	Bene
	Derivative				Securities			(Instr.	3 and 4)		Owne
	Security				Acquired						Follo
	·				(A) or						Repo
					Disposed						Trans
					of (D)						(Instr
					(Instr. 3,						
					4, and 5)						
									A 4		
									Amount		
						Date	Expiration	m: .1	or		
						Exercisable	Date	Title	Number		
				~	<i>(</i> 1)				of		
				Code V	(A) (D)				Shares		

Reporting Owners

Reporting Owner Name / Address Relationships

Director 10% Owner Officer Other

CROOM MARSHALL A 1000 LOWE'S BOULEVARD MOORESVILLE, NC 28117

SVP & Chief Risk Officer

Signatures

By: Sandra Felton For: Marshall A.
Croom
03/30/2011

**Signature of Reporting Person 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).

This transaction was executed in multiple trades at prices ranging from \$26.79 to \$26.8001. The price reported above reflects the weighted average sale price. The reporting person hereby undertakes to provide upon request to the SEC staff, the issuer, or a security holder of the issuer, full information regarding the number of shares sold at each separate price.

Remarks:

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

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.

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