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| Check this box if no longer subject to STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP OF STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP OF | January 31, 2005 ed average nours per e 0.5 | | | | |
|---|--|--|--|--|--|
| FORM 4UNITED STATES SECURITIES AND EXCHANGE COMMISSION Washington, D.C. 20549OM OMB Number ExpiresCheck this box if no longer subject to Section 16. Form 4 or Form 5 obligations may continue. See InstructionTATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP OF SECURITIESExpiresFiled 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 1940Image: Company Act of 1935 or Section | 3235-0287 January 31, 2005 ed average hours per e 0.5 | | | | |
| OMB NumberWashington, D.C. 20549OMBWashington, D.C. 20549Check this box if no longer subject to Section 16.STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP OF Section 16.Form 4 or Form 5 obligations may continue. See InstructionFiled 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 | January 31, 2005 ed average nours per e 0.5 | | | | |
| if no longer subject to Section 16. Form 4 or Form 5 obligations may continue. See Instruction See Instruction See Instruction | 2005 ed average nours per e 0.5 | | | | |
| | Person(s) to | | | | |
| (Print or Type Responses) | Person(s) to | | | | |
| BERNAUER DAVID W Symbol Issuer | | | | | |
| (Last) (First) (Middle) 3. Date of Earliest Transaction (Month/Day/Year) _X_Director | X_ Director 10% Owner Officer (give title Other (specify | | | | |
| Filed(Month/Day/Year) Applicable Line) _X_ Form filed by One Report | 6. Individual or Joint/Group Filing(Check Applicable Line) _X_ Form filed by One Reporting Person Form filed by More than One Reporting | | | | |
| MOORESVILLE, NC 28117 | e Reporting | | | | |
| (City) (State) (Zip) Table I - Non-Derivative Securities Acquired, Disposed of, or Bene | cially Owned | | | | |
| 1.Title of Security (Instr. 3) 2. Transaction Date 2A. Deemed 3. 4. Securities 5. Amount of Securities 6. Ownerst Form: Dire (Instr. 3) (Month/Day/Year) Execution Date, if any TransactionAcquired (A) or (Month/Day/Year) Securities Form: Dire (Instr. 3) (Month/Day/Year) (Month/Day/Year) (Instr. 8) (Instr. 3) Owned (I) (Month/Day/Year) (Month/Day/Year) (Instr. 8) (Instr. 3, 4 and 5) Owned (I) (A) or (A) Reported Transaction(s) (Instr. 4) (Code V Amount (D) Price (Instr. 3 and 4) (Instr. 3 and 4) (Instr. 3 and 4) | - | | | | |
| 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. | | | | | |

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. Number of | 6. Date Exercisable and | 7. Title and Amount of |
|-------------|-------------|---------------------|--------------------|-------------|-----------------|-------------------------|------------------------|
| Derivative | Conversion | (Month/Day/Year) | Execution Date, if | Transaction | orDerivative | Expiration Date | Underlying Securities |
| Security | or Exercise | | any | Code | Securities | (Month/Day/Year) | (Instr. 3 and 4) |
| (Instr. 3) | Price of | | (Month/Day/Year) | (Instr. 8) | Acquired (A) or | | |

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| | Derivative Security | | Disposed of (D) (Instr. 3, 4, and 5) | | | | | | | |
|----------------------|------------------------|------------|---|---|-----------|-----|---------------------|--------------------|-----------------|----------------------------------|
| | | | Code | V | (A) | (D) | Date Exercisable | Expiration Date | Title | Amount or Number of Shares |
| Phantom Stock (1) | <u>(2)</u> | 06/30/2011 | А | | 1,287.001 | | (2) | (2) | Common Stock | 1,287.00 |

Reporting Owners

| Reporting Owner Name / Address | | Relationsh | ips | | | |
|--|----------|------------|---------|-------|--|--|
| | Director | 10% Owner | Officer | Other | | |
| BERNAUER DAVID W 1000 LOWE'S BOULEVARD MOORESVILLE, NC 28117 | Х | | | | | |
| Signatures | | | | | | |
| By: Sandra Felton For: David V Bernauer | V. | 07/0 | 5/2011 | | | |
| **Signature of Reporting Person | | E | Date | | | |
| Evaluation of Responses: | | | | | | |

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) Represents the credit of deferred compensation to the Reporting Person's deferred stock account under the Lowe's Deferred Compensation Program.

(2) The Reporting Person becomes entitled to the cash value of the phantom stock upon ceasing to be a director of Lowe's.

(3) Includes the credit of dividends to the Reporting Person's deferred stock account under the Lowe's Deferred Compensation Program.

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.