

SECURITIES AND EXCHANGE COMMISSION

FORM 4

Statement of changes in beneficial ownership of securities

Filing Date: **2007-12-04** | Period of Report: **2007-12-03**

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ISSUER

LOWES COMPANIES INC

CIK: **60667** | IRS No.: **560578072** | State of Incorporation: **NC** | Fiscal Year End: **0202**
SIC: **5211** Lumber & other building materials dealers

Mailing Address
P.O. BOX 1000
MOORESVILLE NC 28115

Business Address
1000 LOWE'S BLVD.
MOORESVILLE NC 28117
7047581000

REPORTING OWNER

NIBLOCK ROBERT A

CIK: **1219923**
Type: **4** | Act: **34** | File No.: **001-07898** | Film No.: **071283503**

Mailing Address
1605 CURTIS BRIDGE ROAD
WILKESBORO NC 28697

Business Address
1605 CURTIS BRIDGE ROAD
WILKERSON NC 28697
3366585377

FORM 4

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

OMB APPROVAL

OMB Number: 3235-0287
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Check this box if no longer subject to Section 16. Form 4 or Form 5 obligations may continue. See Instruction 1(b).

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP

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

1. Name and Address of Reporting Person NIBLOCK ROBERT A			2. Issuer Name and Ticker or Trading Symbol LOWES COMPANIES INC [LOW]			5. Relationship of Reporting Person(s) to Issuer (Check all applicable) <input checked="" type="checkbox"/> Director <input type="checkbox"/> 10% Owner <input checked="" type="checkbox"/> Officer (give title below) <input type="checkbox"/> Other (specify below) Chairman and CEO		
(Last)	(First)	(Middle)	3. Date of Earliest Transaction (Month/Day/Year) 12/03/2007					
1000 LOWE'S BOULEVARD			4. If Amendment, Date Original Filed(Month/Day/Year)			6. Individual or Joint/Group Filing (Check applicable line) <input checked="" type="checkbox"/> Form Filed by One Reporting Person <input type="checkbox"/> Form Filed by More than One Reporting Person		
(Street)								
MOORESVILLE, NC 28117								
(City)	(State)	(Zip)						

Table I - Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned

1. Title of Security (Instr. 3)	2. Transaction Date (Month/Day/Year)	2A. Deemed Execution Date, if any (Month/Day/Year)	3. Transaction Code (Instr. 8)		4. Securities Acquired (A) or Disposed of (D) (Instr. 3, 4 and 5)			5. Amount of Securities Beneficially Owned Following Reported Transaction(s) (Instr. 3 and 4)	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	7. Nature of Indirect Beneficial Ownership (Instr. 4)
			Code	V	Amount	(A) or (D)	Price			
Common Stock	12/03/2007		G	V	1,000	D	\$ 0	491,849.6	D	
Common Stock	12/03/2007		G	V	500	A	\$ 0	3,381	I	by Son-1
Common Stock	12/03/2007		G	V	500	A	\$ 0	3,381	I	by Son-2
Common Stock								21,244.0851	I	By 401k Plan
Common Stock								800.572	I	by IRA-Spouse
Common Stock								800.572	I	by Managed IRA Acct.
Common Stock								46,930.798	I	by Spouse

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. Transaction Code (Instr. 8)		5. Number of Derivative Securities Acquired (A) or Disposed of (D) (Instr. 3, 4, and 5)	6. Date Exercisable and Expiration Date (Month/Day/Year)		7. Title and Amount of Securities Underlying Derivative Security (Instr. 3 and 4)	8. Price of Derivative Security (Instr. 5)	9. Number of Derivative Securities Beneficially Owned Following Reported Transaction(s) (Instr. 4)	10. Ownership Form of Derivative Security: Direct (D) or Indirect (I) (Instr. 4)	11. Nature of Indirect Beneficial Ownership (Instr. 4)
				Code	V		Date Exercisable	Expiration Date					

