

Reeves Michael L
 Form 3
 August 25, 2011

FORM 3 UNITED STATES SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

OMB APPROVAL

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INITIAL STATEMENT OF BENEFICIAL OWNERSHIP OF SECURITIES

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

(Print or Type Responses)

1. Name and Address of Reporting Person *		2. Date of Event Requiring Statement	3. Issuer Name and Ticker or Trading Symbol	
Â Reeves Michael L		(Month/Day/Year)	LOWES COMPANIES INC [LOW]	
(Last)	(First)	(Middle)	08/19/2011	
1000 LOWE'S BOULEVARD			4. Relationship of Reporting Person(s) to Issuer	5. If Amendment, Date Original Filed(Month/Day/Year)
(Street)			(Check all applicable)	
MOORESVILLE,Â NCÂ 28117			<input type="checkbox"/> Director <input type="checkbox"/> 10% Owner	6. Individual or Joint/Group Filing(Check Applicable Line)
(City)	(State)	(Zip)	<input checked="" type="checkbox"/> Officer <input type="checkbox"/> Other	<input checked="" type="checkbox"/> Form filed by One Reporting Person
			(give title below) (specify below)	<input type="checkbox"/> Form filed by More than One Reporting Person
			SVP, Dep Gen Cnsl, Asst Secy	

Table I - Non-Derivative Securities Beneficially Owned

1. Title of Security (Instr. 4)	2. Amount of Securities Beneficially Owned (Instr. 4)	3. Ownership Form: Direct (D) or Indirect (I) (Instr. 5)	4. Nature of Indirect Beneficial Ownership (Instr. 5)
Common Stock	14,185.1237	D	Â
Common Stock	325	I	by Daughter
Common Stock	1,121.8265	I	by IRA
Common Stock	1,127.8632	I	by IRA-Spouse
Common Stock	325	I	by Son

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

SEC 1473 (7-02)

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

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1. Title of Derivative Security (Instr. 4)	2. Date Exercisable and Expiration Date (Month/Day/Year)		3. Title and Amount of Securities Underlying Derivative Security (Instr. 4)		4. Conversion or Exercise Price of Derivative Security	5. Ownership Form of Derivative Security: Direct (D) or Indirect (I) (Instr. 5)	6. Nature of Indirect Beneficial Ownership (Instr. 5)
	Date Exercisable	Expiration Date	Title	Amount or Number of Shares			
Non-Qualified Stock Option (right to buy)	Â (1)	03/01/2016	Common Stock	4,113	\$ 15.84	D	Â
Non-Qualified Stock Option (right to buy)	03/01/2011	03/01/2015	Common Stock	7,410	\$ 23.97	D	Â
Non-Qualified Stock Option (right to buy)	Â (2)	03/01/2017	Common Stock	13,670	\$ 23.98	D	Â
Non-Qualified Stock Option (right to buy)	Â (3)	03/01/2018	Common Stock	11,000	\$ 25.5	D	Â
Non-Qualified Stock Option (right to buy)	03/01/2008	03/01/2012	Common Stock	1,140	\$ 29.175	D	Â
Non-Qualified Stock Option (right to buy)	03/01/2010	03/01/2014	Common Stock	4,830	\$ 32.21	D	Â
Non-Qualified Stock Option (right to buy)	03/01/2009	03/01/2013	Common Stock	3,160	\$ 34.16	D	Â

Reporting Owners

Reporting Owner Name / Address	Relationships			
	Director	10% Owner	Officer	Other
Reeves Michael L 1000 LOWE'S BOULEVARD MOORESVILLE, NC 28117	Â	Â	Â SVP, Dep Gen Cnsl, Asst Secy	Â

Signatures

By: Sandra Felton For: Michael L. Reeves 08/25/2011

**Signature of Reporting Person

Date

Explanation of Responses:

* If the form is filed by more than one reporting person, see Instruction 5(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) The option vests in three annual installments beginning on March 1, 2010.

(2) The option vests in three annual installments beginning on March 1, 2011.

(3) The option vests in three annual installments beginning on March 1, 2012.

Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, See Instruction 6 for procedure.

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