

KROGER CO  
Form S-8  
July 29, 2008

As filed with the Securities and Exchange  
Commission on July 29, 2008

Registration No. 333-

**UNITED STATES**  
**SECURITIES AND EXCHANGE COMMISSION**

WASHINGTON, D.C. 20549

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**FORM S-8**

**REGISTRATION STATEMENT UNDER THE SECURITIES ACT OF 1933**

**THE KROGER CO.**

(Exact name of registrant as specified in its charter)

**Ohio**

(State or other jurisdiction of  
incorporation or organization)

**1014 Vine Street, Cincinnati, Ohio**  
(Address of Principal Executive Offices)

**31-0345740**

(I.R.S. Employer  
Identification No.)

**45202**

(Zip Code)

**The Kroger Co. Savings Plan for Bargaining Unit Associates**

(Full title of Plan)

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**Paul W. Heldman**

**Executive Vice President, Secretary and General Counsel**

**The Kroger Co.**

**1014 Vine Street**

**Cincinnati, Ohio 45202**

(Name and address of agent for service)

**(513) 762-4000**

(Telephone number, including area code, of agent for service)

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.

Large accelerated filer ☒ X

Accelerated filer ☐ O

Non-accelerated filer ☐ O (Do not check if smaller reporting company)

Smaller reporting company ☐ O

**CALCULATION OF REGISTRATION FEE**

|                            |  |                   |  |                     |  |                  |  |                     |
|----------------------------|--|-------------------|--|---------------------|--|------------------|--|---------------------|
|                            |  |                   |  | <b>Proposed</b>     |  | <b>Proposed</b>  |  |                     |
|                            |  |                   |  | <b>Maximum</b>      |  | <b>Maximum</b>   |  |                     |
| <b>Title Of</b>            |  | <b>Amount</b>     |  | <b>Offering</b>     |  | <b>Aggregate</b> |  | <b>Amount of</b>    |
| <b>Securities To</b>       |  | <b>To be</b>      |  | <b>Price</b>        |  | <b>Offering</b>  |  | <b>Registration</b> |
| <b>Be Registered</b>       |  | <b>Registered</b> |  | <b>Per Share(1)</b> |  | <b>Price(1)</b>  |  | <b>Fee</b>          |
| Common Stock \$1 Par Value |  | 500,000 shares(2) |  | \$28.505            |  | \$14,252,500     |  | \$560.12            |
|                            |  |                   |  |                     |  |                  |  |                     |

(1) Estimated solely for the purpose of calculating the registration fee pursuant to Securities Act Rule 457(c), on the basis of the average of the high and low sale prices of the Registrant's Common Stock on the New York Stock Exchange on July 23, 2008, which date is within 5 business days prior to the date of the filing of this Registration Statement.

(2) In addition, pursuant to Rule 416(c) under the Securities Act of 1933, this Registration Statement also covers an indeterminate amount of interests to be offered or sold pursuant to the employee benefit plan described herein.



PART II

INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

The Registrant is registering additional securities under the Plan covered hereby for which a Registration Statement on Form S-8, bearing Registration No. 333-89977, currently is effective, and therefore, pursuant to General Instruction E. of Form S-8, the Registrant elects to incorporate by reference the contents of such Registration Statement which constitute information required in the Registration Statement.

SIGNATURES

The Registrant. Pursuant to the requirements of the Securities Act of 1933, the Registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-8 and has duly caused this Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Cincinnati, State of Ohio, on July 29, 2008.

THE KROGER CO.

By (\* David B. Dillon)  
David B. Dillon,  
Chairman of the Board and  
Chief Executive Officer

Pursuant to the requirements of the Securities Act of 1933, this Registration Statement has been signed by the following persons in the capacities indicated, on July 29, 2008.

| Signature                                           | Title                                                                                        |
|-----------------------------------------------------|----------------------------------------------------------------------------------------------|
| (*David B. Dillon)<br>David B. Dillon               | Chairman of the Board, Chief Executive Officer and Director<br>(principal executive officer) |
| (*J. Michael Schlotman)<br>J. Michael Schlotman     | Chief Financial Officer<br>(principal financial officer)                                     |
| (*M. Elizabeth Van Oflen)<br>M. Elizabeth Van Oflen | Vice President & Corporate Controller<br>(principal accounting officer)                      |
| (*Reuben V. Anderson)<br>Reuben V. Anderson         | Director                                                                                     |
| (*Robert D. Beyer)<br>Robert D. Beyer               | Director                                                                                     |
| (*Susan J. Kropf)<br>Susan J. Kropf                 | Director                                                                                     |
| (*John T. LaMacchia)<br>John T. LaMacchia           | Director                                                                                     |
| (*David B. Lewis)<br>David B. Lewis                 | Director                                                                                     |
| (*Don W. McGeorge)                                  | President, Chief Operating Officer, and Director                                             |

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Don W. McGeorge

(\*W. Rodney McMullen)  
W. Rodney McMullen

Vice Chairman and Director

(\*Jorge P. Montoya)  
Jorge P. Montoya

Director

|                                     |          |
|-------------------------------------|----------|
| (*Clyde R. Moore)<br>Clyde R. Moore | Director |
|-------------------------------------|----------|

|                                           |          |
|-------------------------------------------|----------|
| (*Susan M. Phillips)<br>Susan M. Phillips | Director |
|-------------------------------------------|----------|

|                                       |          |
|---------------------------------------|----------|
| (*Steven R. Rogel)<br>Steven R. Rogel | Director |
|---------------------------------------|----------|

|                                     |          |
|-------------------------------------|----------|
| (*James A. Runde)<br>James A. Runde | Director |
|-------------------------------------|----------|

|                                           |          |
|-------------------------------------------|----------|
| (*Ronald L. Sargent)<br>Ronald L. Sargent | Director |
|-------------------------------------------|----------|

|                                             |          |
|---------------------------------------------|----------|
| (*Bobby S. Shackouls)<br>Bobby S. Shackouls | Director |
|---------------------------------------------|----------|

|     |                                                       |
|-----|-------------------------------------------------------|
| By: | (*Bruce M. Gack)<br>Bruce M. Gack<br>Attorney-in-fact |
|-----|-------------------------------------------------------|

The Plan. Pursuant to the requirements of the Securities Act of 1933, the trustees (or other persons who administer the employee benefit plan) have duly caused this registration statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Cincinnati, State of Ohio, on July 29, 2008.

THE KROGER CO. SAVINGS PLAN  
FOR BARGAINING UNIT ASSOCIATES  
ADMINISTRATIVE COMMITTEE

By: /s/ Paul Heldman  
Name: Paul Heldman  
Title: Chairman of the Administrative  
Committee

By: /s/ Richard A. Manka  
Name: Richard A. Manka  
Title: Member of the Administrative Committee

By: /s/ J. Michael Schlotman  
Name: J. Michael Schlotman  
Title: Member of the Administrative Committee

By: /s/ R. Pete Williams  
Name: R. Pete Williams  
Title: Member of the Administrative Committee

By: /s/ Michael J. Stoll  
Name: Michael J. Stoll  
Title: Member of the Administrative Committee



INDEX OF EXHIBITS

|              |                                                                                            |
|--------------|--------------------------------------------------------------------------------------------|
| Exhibit 5.1  | Opinion of Paul W. Heldman, Esquire, including his consent. Filed herewith.                |
| Exhibit 5.2  | IRS Determination Letter. Filed herewith.                                                  |
| Exhibit 23.1 | Consent of PricewaterhouseCoopers LLP, Independent Accountants. Filed herewith.            |
| Exhibit 23.2 | Consent of Clark, Schaefer, Hackett & Co., Independent Accountants. Filed herewith.        |
| Exhibit 23.3 | Consent of Paul W. Heldman, Esquire. Contained in the opinion filed as Exhibit 5.1 hereto. |
| Exhibit 24   | Powers of Attorney of certain officers and directors of Kroger. Filed herewith.            |