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, response...

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 * Reeves Michael L			2. Date of Event Requiring Statement (Month/Day/Year)		3. Issuer Name and Ticker or Trading Symbol LOWES COMPANIES INC [LOW]					
(Last) (First) (Middle)			08/19/2011		4. Relationship of Reporting Person(s) to Issuer			5. If Amendment, Date Original Filed(Month/Day/Year)		
1000 LOWE'S BOULEVARD				(Chec		(Check all applicable)		, , , , , , , , , , , , , , , , , , ,		
(Street)								6. Individual or Joint/Group		
MOORESV	ILLE, NO	CÂ 28117			Director 10% OwnerX Officer Other (give title below) (specify below) SVP, Dep Gen Cnsl, Asst Secy			Filing(Check Applicable Line) _X_ Form filed by One Reporting Person Form filed by More than One Reporting Person		
(City)	(State)	(Zip)	•	Table I - N	Non-Derivative Securities Beneficially Owned					
1.Title of Secu (Instr. 4)	rity			2. Amount of Beneficially (Instr. 4)		3. Ownersh Form: Direct (I or Indirect (I) (Instr. 5)	hip Ow (Ins D) ect	Vature of Indirect Beneficial nership str. 5)		
Common Stock			14,185.1237		D	Â	Â			
Common Stock				325		I	by	by Daughter		
Common Stock			1,121.8265		I	by	by IRA			
Common Stock			1,127.8632		I	by	by IRA-Spouse			
Common St	ock			325		I	by	Son		
Reminder: Report on a separate line for each class of securities benefic owned directly or indirectly. Persons who respond to the collection of			ally S	SEC 1473	(7-02)					
	inform requir	nation conta ed to respo	nined in this fo	orm are not form displa						

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	5. Ownership Form of Derivative	6. Nature of Indirect Beneficial Ownership (Instr. 5)
	Date Exercisable	Expiration Date	Title	Amount or Number of Shares	Derivative Security	Security: Direct (D) or Indirect (I) (Instr. 5)	
Non-Qualified Stock Option (right to buy)	(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)	(2)	03/01/2017	Common Stock	13,670	\$ 23.98	D	Â
Non-Qualified Stock Option (right to buy)	(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	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.

Reporting Owners 2

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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.