LOWES COMPANIES INC

Form 4 April 01, 2005

FORM 4

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

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP OF

SECURITIES

Washington, D.C. 20549

if no longer subject to Section 16. Form 4 or Form 5

Check this box

Form 5 Filed problem of the section 1

(Ctota)

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

See Instruction 30(n) of the Investment Compar 1(b).

(Print or Type Responses)

1. Name and Address of Reporting Person * 5. Relationship of Reporting Person(s) to 2. Issuer Name and Ticker or Trading **BROWN MICHAEL K** Issuer Symbol LOWES COMPANIES INC [LOW] (Check all applicable) (Last) (First) (Middle) 3. Date of Earliest Transaction (Month/Day/Year) Director 10% Owner _X__ Officer (give title Other (specify 1000 LOWE'S BOULEVARD 03/28/2005 below) **SVP Store Operations** (Street) 4. If Amendment, Date Original 6. Individual or Joint/Group Filing(Check Filed(Month/Day/Year) Applicable Line) _X_ Form filed by One Reporting Person Form filed by More than One Reporting MOORESVILLE, NC 28117 Person

(City)	(State) (Z	Table I - Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned								
1.Title of Security (Instr. 3)	2. Transaction Date (Month/Day/Year)	saction Date 2A. Deemed (Day/Year) Execution Date, if any (Month/Day/Year)		3. Transaction Code (Instr. 8)		ties I (A) of I of (D 4 and (A) or))	5. Amount of Securities Beneficially Owned Following Reported Transaction(s)	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	7. Nature of Indirect Beneficial Ownership (Instr. 4)
			Code	V	Amount		Price	(Instr. 3 and 4)		
Common Stock	03/28/2005		G	V	170	D	\$0	5,841	D	
Common Stock	03/28/2005		G	V	170	D	\$0	5,671	D	
Common Stock	03/30/2005		G	V	605	D	\$ 0	5,066	D	
Common Stock	03/28/2005		G	V	170	A	\$ 0	170	I	by Daughter
Common Stock	03/28/2005		G	V	170	A	\$ 0	170	I	by Son

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Estimated average

burden hours per

3235-0287

January 31,

2005

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

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SEC 1474 (9-02)

9. Nu Deriv Secur Bene Own Follo Repo Trans (Instr

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.	6. Date Exerc	isable and	7. Title	e and	8. Price of
Derivative	Conversion	(Month/Day/Year)	Execution Date, if	Transac	tionNumber	Expiration Da	ate	Amou	nt of	Derivative
Security	or Exercise		any	Code	of	(Month/Day/	Year)	Under	lying	Security
(Instr. 3)	Price of		(Month/Day/Year)	(Instr. 8) Derivative	e		Securi	ties	(Instr. 5)
	Derivative				Securities	1		(Instr.	3 and 4)	
	Security				Acquired					
					(A) or					
					Disposed					
					of (D)					
					(Instr. 3,					
					4, and 5)					
									A	
									Amount	
						Date Exercisable	Expiration Date	Title 1	or	
									Number	
				G 1 1	7 (A) (B)				of	
				Code V	V (A) (D)				Shares	

Reporting Owners

Reporting Owner Name / Address Relationships

Director 10% Owner Officer Other

BROWN MICHAEL K 1000 LOWE'S BOULEVARD MOORESVILLE, NC 28117

SVP Store Operations

Signatures

By: Janet Bernard For: Michael K. Brown

04/01/2005

**Signature of Reporting Person

Date

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).

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.

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