

LOWES COMPANIES INC  
Form 8-K  
July 30, 2010  
UNITED STATES

SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, DC 20549

FORM 8-K

CURRENT REPORT

PURSUANT TO SECTION 13 OR 15(d) OF  
THE SECURITIES EXCHANGE ACT OF 1934

Date of Report (Date of earliest event reported) July 30, 2010

LOWE'S COMPANIES, INC.  
(Exact Name of Registrant as Specified in Its Charter)

North Carolina  
(State or other jurisdiction  
of incorporation)

1-7898  
(Commission File  
Number)

56-0578072  
(IRS Employer  
Identification No.)

1000 Lowe's Blvd., Mooresville, NC 28117  
(Address of principal executive offices) (Zip Code)

Registrant's telephone number, including (704) 758-1000  
area code

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions (see General Instruction A.2. below):

- o Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)

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- o Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
  - o Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
  - o Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))
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Item 5.04. Temporary Suspension of Trading Under Registrant's Employee Benefit Plans.

Lowe's Companies, Inc. (the "Company") has elected to change the recordkeeper for the Lowe's 401(k) Plan (the "Plan"). As a result of this change, there will be a blackout period in which Plan participants and beneficiaries temporarily will be unable to (i) direct or diversify investments in their individual accounts or (2) obtain a distribution from the Plan. The blackout period will begin at 4 p.m. Eastern Time on September 3, 2010 and end during the week of September 20, 2010 (the "Blackout Period").

The Company received the notice of the Blackout Period required by Section 101(i)(2)(E) of the Employee Retirement Income Security Act of 1974 on July 30, 2010.

On July 30, 2010, the Company sent a notice of the Blackout Period (the "Blackout Period Notice") to the members of its Board of Directors and executive officers pursuant to Section 306 of the Sarbanes-Oxley Act of 2002 and Section 104 of Regulation BTR of the Securities Exchange Act of 1934, informing them that they would be prohibited during the Blackout Period from purchasing and selling shares of the Company's common stock (including derivative securities pertaining to such shares) that they acquire or have previously acquired in connection with their service or employment as a director or executive officer of the Company.

A copy of the Blackout Period Notice is attached hereto as Exhibit 99.1 and is incorporated herein by reference. During the Blackout Period and for a period of two years after the ending date of the Blackout Period, security holders or other interested persons may obtain, without charge, information about the actual beginning and ending dates of the Blackout Period and other information regarding the Blackout Period by contacting Gaither M. Keener, Jr., Senior Vice President, General Counsel, Secretary and Chief Compliance Officer, by telephone at (704) 758-2250, or in writing, at Lowe's Companies, Inc., 1000 Lowe's Boulevard, Mooresville, North Carolina 28117.

Item 9.01. Financial Statements and Exhibits.

(d) Exhibits

99.1 Notice of Blackout Period to Directors and Executive Officers of Lowe's Companies, Inc., dated July 30, 2010 (filed herewith).

SIGNATURE

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

LOWE'S COMPANIES, INC.

Date: July 30, 2010

By: /s/ Matthew V. Hollifield  
Matthew V. Hollifield  
Senior Vice President and Chief  
Accounting Officer

EXHIBIT INDEX

Exhibit No.	Description
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