

LOWES COMPANIES INC
Form POS AM
August 27, 2008

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As filed with the Securities and Exchange Commission on _____, 2008
Registration No. 333-60434

**SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549
POST EFFECTIVE AMENDMENT NO. 7 TO
FORM S-3
REGISTRATION STATEMENT
UNDER
THE SECURITIES ACT OF 1933
Lowe's Companies, Inc.
(Exact name of Registrant as specified in its Charter)**

North Carolina
(State or other jurisdiction of
incorporation or organization)

56-0578072
(I.R.S. Employer Identification No.)

**1000 Lowe's Boulevard
 Mooresville, North Carolina**
(Address of principal executive offices)

28117
(Zip Code)

**Gaither M. Keener, Jr. Esq.
Senior Vice President, General Counsel, Secretary
and Chief Compliance Officer
Lowe's Companies, Inc.
1000 Lowe's Boulevard**

Mooresville, North Carolina 28117
(Name and address of agent for service)

(704) 758-2250
(Telephone number, including area code, of agent for service)

Copy to:

**Ernest S. DeLaney, III
Dumont Clarke, IV
Moore & Van Allen PLLC
100 North Tryon Street, Suite 4700
Charlotte, North Carolina 28202-4003
(704) 331-1000**

Approximate date of commencement of proposed sale to the public: Not Applicable

If the only securities being registered on this Form are being offered pursuant to dividend or interest reinvestment plans, please check the following box:

If any of the securities being registered on this Form are to be offered on a delayed or continuous basis pursuant to Rule 415 under the Securities Act of 1933, other than securities offered only in connection with dividend or interest reinvestment plans, check the following box:

If this Form is filed to register additional securities for an offering pursuant to Rule 462(b) under the Securities Act, please check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering. _____

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If this Form is a post-effective amendment filed pursuant to Rule 462(c) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering. _____

If this Form is a registration statement pursuant to General Instruction I.D. or a post-effective amendment thereto that shall become effective upon filing with the Commission pursuant to Rule 462(e) under the Securities Act, check the following box.

If this Form is a post-effective amendment to a registration statement filed pursuant to General Instruction I.D. filed to register additional securities or additional classes of securities pursuant to Rule 413(b) under the Securities Act, check the following box.

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. (Check one):

Large accelerated filer <input checked="" type="checkbox"/>	Accelerated filer <input type="checkbox"/>	Non-accelerated filer <input type="checkbox"/> (Do not check if a smaller reporting company)	Smaller reporting company <input type="checkbox"/>
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SIGNATURES

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DEREGISTRATION OF SECURITIES

An aggregate principal amount of \$1,005,000,000 of the Registrant's Liquid Yield Option Notes due 2021 (the LYONs) and the shares of the Registrant's common stock issuable upon conversion of the LYONs were registered under the Securities Act of 1933, as amended, by the filing of a Registration Statement on Form S-3 (File No. 333-60434) (the Registration Statement).

Pursuant to the undertakings in Item 17 of the Registration Statement, the purpose of this Post-Effective Amendment No. 7 to the Registration Statement is to deregister all shares of the Registrant's common stock that were registered thereunder but not issued upon the conversion of the LYONs as of June 30, 2008, on which date the Registrant redeemed all of the remaining outstanding LYONs.

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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-3 and has duly caused this post-effective amendment to the Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Mooresville, State of North Carolina, on August 22, 2008.

LOWE S COMPANIES, INC.

By: /s/ Gaither M. Keener, Jr.
Gaither M. Keener, Jr.
Senior Vice President,
General Counsel, Secretary
and Chief Compliance Officer

POWER OF ATTORNEY

Pursuant to the requirements of the Securities Act of 1933, this Registration Statement has been signed by the following persons in the capacities and on the dates as indicated.

Signature	Title	Date
/s/ Robert A. Niblock Robert A. Niblock	Chairman of the Board of Directors, Chief Executive Officer and Director (Principal Executive Officer)	August 22, 2008
/s/ Robert F. Hull, Jr. Robert F. Hull, Jr.	Executive Vice President and Chief Financial Officer (Principal Financial Officer)	August 22, 2008
/s/ Matthew V. Hollifield Matthew V. Hollifield	Senior Vice President and Chief Accounting Officer	August 22, 2008
/s/ Leonard L. Berry, Ph.D. Leonard L. Berry, Ph.D.	Director	August 22, 2008
/s/ Peter C. Browning Peter C. Browning	Director	August 22, 2008
/s/ David W. Bernauer David W. Bernauer	Director	August 22, 2008
/s/ Dawn E. Hudson	Director	August 22, 2008

Dawn E. Hudson

/s/ Robert A. Ingram

Director

August 22, 2008

Robert A. Ingram

/s/ Robert L. Johnson

Director

August 22, 2008

Robert L. Johnson

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Signature	Title	Date
/s/ Marshall O. Larsen	Director	August 22, 2008
Marshall O. Larsen		
/s/ Richard K. Lochridge	Director	August 22, 2008
Richard K. Lochridge		
/s/ S. Thomas Moser	Director	August 22, 2008
S. Thomas Moser		
/s/ Stephen F. Page	Director	August 22, 2008
Stephen F. Page		
/s/ O. Temple Sloan, Jr.	Director	August 22, 2008
O. Temple Sloan, Jr.		