

LOWES COMPANIES INC  
Form 8-K  
September 24, 2008

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UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 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 September  
earliest event reported) 24, 2008

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.)
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1000 Lowe's Blvd., Mooresville, NC (Address of principal executive offices)	28117 (Zip Code)
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Registrant's telephone number, including area code	(704) 758-1000
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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):

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
- Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
- Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))



Item 7.01. Regulation FD Disclosure.

On September 24, 2008, Lowe's Companies, Inc. (the "Company") issued a press release, furnished as Exhibit 99.1 and incorporated herein by reference, reiterating its most-recently provided sales and earnings guidance for the 2008 fiscal year and providing Outlook for fiscal 2009 and prospects for longer-term.

The information contained in Item 7.01 of this Current Report on Form 8-K, including the exhibit attached hereto, is being "furnished" and shall not be deemed "filed" for the purposes of Section 18 of the Securities Exchange Act of 1934, as amended, or otherwise subject to the liabilities of that Section. Furthermore, the information contained in Item 7.01 of this Current Report on Form 8-K shall not be deemed to be incorporated by reference into any registration statement or other document filed pursuant to the Securities Act of 1933, as amended.

Item 9.01. Financial Statements and Exhibits.

(d) Exhibits.

99.1

Press Release dated September 24, 2008, reiterating the Company's Outlook for fiscal 2008 and providing Outlook for 2009 and prospects for longer-term.

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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: September 24, 2008

By: /s/ Matthew V. Hollifield

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Matthew V. Hollifield  
Senior Vice President and Chief Accounting Officer

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