

LOWES COMPANIES INC  
Form 8-K  
September 11, 2007

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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) 6, 2007**

**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., 28117**  
 **Mooresville, NC**  
(Address of principal (Zip Code)  
executive offices)

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

- 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 9.01. Financial Statements and Exhibits.**

(d) *Exhibits.*

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|-----|--|
| 1.1 | Underwriting Agreement, dated as of September 6, 2007, by and among Lowe's Companies, Inc., J.P. Morgan Securities Inc., Merrill Lynch & Co. and Wachovia Capital Markets, LLC |
| 4.1 | Fifth Supplemental Indenture, dated as of September 11, 1007, between Lowe's Companies, Inc. and The Bank of New York Trust Company, N.A., as trustee                          |
| 4.2 | Form of 5.60% Note due 2012 (included in Exhibit 4.1)  |
| 4.3 | Form of 6.10% Note due 2017 (included in Exhibit 4.1)  |
| 4.4 | Form of 6.65% Note due 2037 (included in Exhibit 4.1)  |
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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 11, 2007

By: /s/ Matthew V. Hollifield

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Matthew V. Hollifield  
Senior Vice President and Chief Accounting Officer

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**INDEX TO EXHIBITS**

<b>Exhibit No.</b>	<b>Description</b>
1.1	Underwriting Agreement, dated as of September 6, 2007, by and among Lowe's Companies, Inc., J.P. Morgan Securities Inc., Merrill Lynch & Co. and Wachovia Capital Markets, LLC
4.1	Fifth Supplemental Indenture, dated as of September 11, 1007, between Lowe's Companies, Inc. and The Bank of New York Trust Company, N.A., as trustee
4.2	Form of 5.60% Note due 2012 (included in Exhibit 4.1)
4.3	Form of 6.10% Note due 2017 (included in Exhibit 4.1)
4.4	Form of 6.65% Note due 2037 (included in Exhibit 4.1)

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