

LOWES COMPANIES INC
Form 8-K
September 11, 2007

**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.*

- | | |
|-----|--|
| 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

Matthew V. Hollifield
Senior Vice President and Chief Accounting Officer

INDEX TO EXHIBITS

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