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LOWES COMPANIES INC Form 8-K January 28, 2005

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

	Washington, D.C. 20549
	FORM 8-K
	Current Report
	nt To Section 13 or 15 (d) of the urities Exchange Act of 1934
Date of I	Report (Date of earliest event reported) January 28, 2005
LC	WE'S COMPANIES, INC.

North Carolina

1-7898

56-0578072

(State or other jurisdiction of incorporation)

(Commission File Number)

(IRS Employer Identification No.)

1000 Lowe's Blvd., Mooresville, NC

28117

(Address of principal executive offices)

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

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)
- 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))

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o Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))		
ITEM 8.01		
OTHER EVENTS		
On January 28, 2005, Lowe's Companies, Inc. (the "Company") issued a press release, furnished as Exhibit 99.1 and incorporated herein by reference, announcing the approval of a \$1 billion share repurchase program.		
The information contained in this Current Report on Form 8-K, including the exhibit attached hereto, is being furnished and shall not be deemed to be "filed" for the purposes of Section 18 of the Securities and Exchange Act of 1934, as amended, or otherwise subject to the liabilities of that Section. Furthermore, the information contained in this Current Report on Form 8-K shall not be deemed to be incorporated by reference into		

ITEM 9.01 FINANCIAL STATEMENTS AND EXHIBITS (c) EXHIBITS. 99.1 Press release dated January 28, 2005, announcing the approval of a \$1 billion share repurchase program.

any registration statement or other document filed pursuant to the Securities Act of 1933, as amended.

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 thereunto duly authorized.

LOWE'S COMPANIES, INC.

January 28, 2005

Date

/s/Kenneth W. Black, Jr.

Kenneth W. Black, Jr.

Senior Vice President and

Chief Accounting Officer

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EXHIBIT INDEX

Exhibit No.

Description

99.1 Press release dated January 28, 2005, announcing the approval of a \$1 billion share repurchase program.