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 earliest event reported)

May 3,
2012

LOWE'S COMPANIES, INC.

(Exact Name of Registrant as Specified in its Charter)

North Carolina 1-7898 56-0578072
(State or other jurisdiction of Number) No.)
incorporation) 1-7898 56-0578072
(IRS Employer Identification Number) No.)

1000 Lowe's Blvd., 28117 Mooresville, NC (Address of (Zip

Principal Executive Code)
Offices)

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

N/A

(Former Name or Former Address, if Changed Since Last Report)

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:

- 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))
- o Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

Item 5.02. Departure of Directors or Certain Officers; Election of Directors; Appointment of Certain Officers; Compensatory Arrangements of Certain Officers.

Lowe's Companies, Inc. (the "Company") has announced executive assignments to more sharply focus the Company on strategies to create and deliver seamless customer experiences. A copy of a press release describing these executive assignments is attached as Exhibit 99.1, which description is incorporated by reference herein. The effective date of these assignments is May 3, 2012.

Item 9.01. Financial Statements and Exhibits.

- (d) Exhibits.
 - 99.1 Press Release dated May 8, 2012 announcing executive assignments

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: May 9, 2012 By: /s/ Gaither M. Keener, Jr.

Gaither M. Keener, Jr.

Executive Vice President, General

Counsel,

Secretary and Chief Compliance

Officer

INDEX TO EXHIBITS

Exhibit No. Description

99.1 Press Release dated May 8, 2012 announcing realignment of senior officers