

LOWES COMPANIES INC  
Form RW  
February 11, 2008

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Division of Corporation Finance  
U.S. Securities and Exchange Commission  
100 F Street NE  
Washington, D.C. 20549

Re: Lowe's Companies, Inc.  
Registration Statement on Form 8-A12G (File No. 000-53081)

Ladies and Gentlemen:

Lowe's Companies, Inc. hereby requests that the Securities and Exchange Commission consent to the immediate withdrawal of the Company's Registration Statement filed February 5, 2008, together with all exhibits thereto (File No. 000-53081). The Company intended to file a current report on Form 8-K, but inadvertently filed the current report under the incorrect submission type, 8-A12G, for registration of a class of securities under section 12 of the Securities Exchange Act of 1934. The Company subsequently filed the current report on Form 8-K on the same date, February 5, 2008, under the correct submission type, 8-K.

If you have any questions or require further information or documentation, please do not hesitate to call the undersigned at (704) 758-3680.

Sincerely,

/s/ Matthew V. Hollifield

Matthew V. Hollifield  
Senior Vice President and Chief Accounting Officer

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