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Form 3

February 15, 2005

UNITED STATES SECURITIES AND EXCHANGE COMMISSION Washington, D.C. 20549

OMB APPROVAL

OMB Number:

3235-0104

Expires:

January 31, 2005

0.5

Estimated average burden hours per

response...

INITIAL STATEMENT OF BENEFICIAL OWNERSHIP OF **SECURITIES**

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934, Section 17(a) of the Public Utility Holding Company Act of 1935 or Section 30(h) of the Investment Company Act of 1940

(Print or Type Responses)

1. Name and Address of Reporting Person *

AUSURA MAUREEN K

(Last) (First) (Middle) Statement

(Month/Day/Year)

02/14/2005

2. Date of Event Requiring 3. Issuer Name and Ticker or Trading Symbol

LOWES COMPANIES INC [LOW]

1000 LOWE'S BOULEVARD

(Street)

4. Relationship of Reporting

Person(s) to Issuer

Director

_X__ Officer

5. If Amendment, Date Original

Filed(Month/Day/Year)

(Check all applicable)

6. Individual or Joint/Group

Filing(Check Applicable Line) _X_ Form filed by One Reporting

Person

MOORESVILLE, NCÂ 28117

(give title below) (specify below) **SVP Human Resources**

Form filed by More than One

Reporting Person

(City) (State)

1. Title of Security (Instr. 4)

Table I - Non-Derivative Securities Beneficially Owned 2. Amount of Securities

Beneficially Owned (Instr. 4)

Ownership Form:

4. Nature of Indirect Beneficial Ownership

10% Owner

Other

(Instr. 5)

Direct (D) or Indirect (I)

(Instr. 5)

Reminder: Report on a separate line for each class of securities beneficially owned directly or indirectly.

(Zip)

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currently valid OMB control number.

SEC 1473 (7-02)

Table II - Derivative Securities Beneficially Owned (e.g., puts, calls, warrants, options, convertible securities)

1. Title of Derivative Security (Instr. 4)

2. Date Exercisable and **Expiration Date** (Month/Day/Year)

3. Title and Amount of Securities Underlying Derivative Security (Instr. 4)

4. Conversion or Exercise

5. Ownership Form of Derivative

6. Nature of Indirect Beneficial Ownership (Instr. 5)

Expiration

Amount or Number of Shares

Derivative Security

Price of

Security: Direct (D) or Indirect (I)

Date

Exercisable Date

Title

(Instr. 5)

Reporting Owners

Reporting Owner Name / Address Relationships

Director 10% Owner Officer Other

AUSURA MAUREEN K 1000 LOWE'S BOULEVARD MOORESVILLE, NCÂ 28117

Â SVP Human Resources Â

Signatures

By: Janet Bernard For: Maureen K.
Ausura
02/15/2005

**Signature of Reporting Person Date

Explanation of Responses:

No securities are beneficially owned

- * If the form is filed by more than one reporting person, see Instruction 5(b)(v).
- ** Intentional misstatements or omissions of facts constitute Federal Criminal Violations. See 18 U.S.C. 1001 and 15 U.S.C. 78ff(a).

Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, *See* Instruction 6 for procedure. Potential persons who are to respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB number.

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