KROGER CO Form 4 December 13, 2006

FORM 4

OMB APPROVAL

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

OMB 3235-0287 Number:

Check this box if no longer subject to Section 16.

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP OF

January 31, Expires: 2005 Estimated average

Form 4 or Form 5 obligations **SECURITIES**

burden hours per response... 0.5

may continue. See Instruction

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

1(b).

(Print or Type Responses)

(Ctata)

1. Name and Address of Reporting Person ** BOEHM WILLIAM T			2. Issuer Name and Ticker or Trading Symbol KROGER CO [KR]	5. Relationship of Reporting Person(s) to Issuer (Check all applicable)			
(Last)	(First)	(Middle)	3. Date of Earliest Transaction	(energian applicable)			
1014 VINE STREET			(Month/Day/Year) 12/08/2006	Director 10% Owner Senior Vice President Other (specify below)			
(Street)			4. If Amendment, Date Original Filed(Month/Day/Year)	6. Individual or Joint/Group Filing(Check Applicable Line) _X_ Form filed by One Reporting Person			
CINCINNATI	I, ОН 45202			Form filed by More than One Reporting Person			

(City)	(State) (A	Table	I - Nor	ı-De	erivative S	Securi	ties Ac	quired, Disposed o	f, or Beneficial	ly Owned	
1.Title of Security	2. Transaction Date (Month/Day/Year)	2A. Deemed Execution Date, if	3. Transaction		4. Securities nAcquired (A) or			5. Amount of Securities	6. Ownership Form: Direct	7. Nature of Indirect	
(Instr. 3)	(, , , , , , , , , , , , , , , , , , ,	any	Code		Disposed of (D)			Beneficially	(D) or	Beneficial	
		(Month/Day/Year) (Instr. 8) (Instr. 3, 4 and 5)		5)	Owned Following	Ownership (Instr. 4)					
					(A)		Reported Transaction(s)				
			Code	V	Amount	or (D)	Price	(Instr. 3 and 4)			
Common Stock	12/08/2006		G	V	1,125	D	\$0	77,051.1558	D		
Common Stock	12/11/2006		G	V	250	D	\$0	76,801.1558 (1)	D		

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

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

1. Title of	2.	3. Transaction Date		4.	5.	6. Date Exer		7. Title a		8. Price of	9. Nu
Derivative	Conversion	(Month/Day/Year)	Execution Date, if		onNumber	Expiration D		Amount		Derivative	Deriv
Security	or Exercise		any	Code	of	(Month/Day/	Year)	Underly	_	Security	Secui
(Instr. 3)	Price of		(Month/Day/Year)	(Instr. 8)	Derivative	e		Securitie	es	(Instr. 5)	Bene
	Derivative				Securities	S		(Instr. 3	and 4)		Own
	Security				Acquired						Follo
	,				(A) or						Repo
					Disposed						Trans
					of (D)						(Instr
					(Instr. 3,						(IIISti
					4, and 5)						
					4, and 3)						
								A	mount		
						D.	E	01	r		
						Date Exercisable	Expiration Date		umber		
								01			
				Code V	(A) (D)				hares		

Reporting Owners

Relationships Reporting Owner Name / Address

> Officer Other Director 10% Owner

BOEHM WILLIAM T 1014 VINE STREET CINCINNATI, OH 45202

Senior Vice President

Signatures

/s/ William T. Boehm, by Bruce M. Gack, Attorney-in-Fact

12/13/2006

**Signature of Reporting Person

Date

Explanation of Responses:

- If the form is filed by more than one reporting person, see Instruction 4(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).
- The total amount of securities directly owned by the reporting person includes shares in the Company's employee benefit plans that are deemed to be 'tax-conditioned plans' pursuant to Rule 16b-3, to the extent disclosed on reports received from plan trustees.

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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