

LOWES COMPANIES INC
Form POS AM
September 19, 2008

As filed with the Securities and Exchange Commission on September 19, 2008

Registration No. 333-55252

**SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549
POST EFFECTIVE AMENDMENT NO. 2 TO
FORM S-3
REGISTRATION STATEMENT
UNDER
THE SECURITIES ACT OF 1933
Lowe's Companies, Inc.**

(Exact name of Registrant as specified in its Charter)

North Carolina
(State or other jurisdiction of
incorporation or organization)

56-0578072
(I.R.S. Employer Identification No.)

**1000 Lowe's Boulevard
 Mooresville, North Carolina**
(Address of principal executive offices)

28117
(Zip Code)

**Gaither M. Keener, Jr. Esq.
Senior Vice President, General Counsel, Secretary
and Chief Compliance Officer
Lowe's Companies, Inc.
1000 Lowe's Boulevard**

Mooresville, North Carolina 28117
(Name and address of agent for service)

(704) 758-2250
(Telephone number, including area code, of agent for service)

Copy to:
**Dumont Clarke, IV
Moore & Van Allen PLLC
100 North Tryon Street, Suite 4700
Charlotte, North Carolina 28202-4003
(704) 331-1051**

Approximate date of commencement of proposed sale to the public: Not Applicable

If the only securities being registered on this Form are being offered pursuant to dividend or interest reinvestment plans, please check the following box: ☐

If any of the securities being registered on this Form are to be offered on a delayed or continuous basis pursuant to Rule 415 under the Securities Act of 1933, other than securities offered only in connection with dividend or interest reinvestment plans, check the following box: ☐

If this Form is filed to register additional securities for an offering pursuant to Rule 462(b) under the Securities Act, please check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering. ☐ _____

Edgar Filing: LOWES COMPANIES INC - Form POS AM

If this Form is a post-effective amendment filed pursuant to Rule 462(c) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering. o _____

If this Form is a registration statement pursuant to General Instruction I.D. or a post-effective amendment thereto that shall become effective upon filing with the Commission pursuant to Rule 462(e) under the Securities Act, check the following box. o

If this Form is a post-effective amendment to a registration statement filed pursuant to General Instruction I.D. filed to register additional securities or additional classes of securities pursuant to Rule 413(b) under the Securities Act, check the following box. o

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, or a smaller reporting company. See the definitions of large accelerated filer, accelerated filer and smaller reporting company in Rule 12b2 of the Exchange Act.

☒ Large accelerated filer ☐ Accelerated filer ☐ Non-accelerated filer ☐ Smaller reporting company

DEREGISTRATION OF SECURITIES

An aggregate amount of \$1,500,000,000* of the Registrant's securities and an indeterminate amount of securities as might be issued in exchange for, or upon conversion or exercise thereof, as the case may be, were registered under the Securities Act of 1933, as amended (the "Securities Act"), by the filing of a Registration Statement on Form S-3 (File Nos. 333-55252) (the "Registration Statement") to be offered on a delayed or continuous basis pursuant to Rule 415 under the Securities Act. Pursuant to the Registration Statement, the Registrant issued in October 2001 \$580,700,000 of Senior Convertible Notes due 2021 (the "Senior Notes"). The total number of shares of the Registrant's common stock issuable upon conversion of the Senior Notes was 19,990,017 (the "Shares"). The number of Shares that remains unissued is 19,923,247.

Pursuant to the undertakings in Item 17 of the Registration Statement, the purpose of this post-effective amendment is to deregister such 19,923,247 Shares that remained unissued as of June 30, 2008, the date on which the Registrant redeemed all of the remaining outstanding Senior Notes.

* On October 3, 2005, the Registrant filed a registration statement (File No. 333-128779) to register an additional \$80,700,000 of securities pursuant to Rule 462(b) under the Securities Act

Part II. Information Not Required in Prospectus

Item 16. Exhibit

The following is a list of all exhibits filed as a part of this post-effective amendment to registration statement on Form S-3.

<u>Exhibit Number</u>	<u>Description of Exhibits</u>
------------------------------	---------------------------------------

24.1	Powers of Attorney (included on signature page hereto)
------	--

SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, the registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-3 and has duly caused this post-effective amendment to the Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Mooresville, State of North Carolina, on September 19, 2008.

LOWE S COMPANIES, INC.

By: /s/ Gaither M. Keener, Jr.

**Gaither M. Keener, Jr.
Senior Vice President,
General Counsel, Secretary
and Chief Compliance Officer**

POWER OF ATTORNEY

KNOW ALL PERSONS BY THESE PRESENTS, that each person whose signature appears below constitutes and appoints each of Gaither M. Keener, Jr. and Matthew V. Hollifield severally, his true and lawful attorney-in-fact and agent, with full power of substitution and resubstitution, for him or her and in his or her name, place and stead, in any and all capacities, to sign any and all amendments (including post-effective amendments) to this Registration Statement, and to file the same, with all exhibits thereto, and other documents in connection therewith, with the Commission, granting unto said attorneys-in-fact and agents, and each of them, full power and authority to do and perform each and every act and thing requisite and necessary to be done in connection therewith, as fully to all intents and purposes as any of them might or could do in person, hereby ratifying and confirming all that said attorneys-in-fact and agents, or any of them, or their or his substitutes or substitute, may lawfully do or cause to be done by virtue hereof.

Pursuant to the requirements of the Securities Act of 1933, as amended, this Registration Statement has been signed by the following persons in the capacities and on the date indicated.

<u>Signature</u>	<u>Title</u>	<u>Date</u>
/s/ Robert A. Niblock Robert A. Niblock	Chairman of the Board of Directors, Chief Executive Officer and Director (Principal Executive Officer)	September 19, 2008
/s/ Robert F. Hull, Jr. Robert F. Hull, Jr.	Executive Vice President and Chief Financial Officer (Principal Financial Officer)	September 19, 2008
/s/ Matthew V. Hollifield Matthew V. Hollifield	Senior Vice President and Chief Accounting Officer	September 19, 2008
/s/ Leonard L. Berry, Ph.D.	Director	September 19, 2008

Leonard L. Berry, Ph.D.

/s/ Peter C. Browning	Director	September 19, 2008
Peter C. Browning		
/s/ David W. Bernauer	Director	September 19, 2008
David W. Bernauer		
/s/ Dawn E. Hudson	Director	September 19, 2008
Dawn E. Hudson		
/s/ Robert A. Ingram	Director	September 19, 2008
Robert A. Ingram		
/s/ Robert L. Johnson	Director	September 19, 2008
Robert L. Johnson		
/s/ Marshall O. Larsen	Director	September 19, 2008
Marshall O. Larsen		
/s/ Richard K. Lochridge	Director	September 19, 2008
Richard K. Lochridge		
/s/ Stephen F. Page	Director	September 19, 2008
Stephen F. Page		
/s/ O. Temple Sloan, Jr.	Director	September 19, 2008
O. Temple Sloan, Jr.		

Exhibit Index

Exhibit No.	Description
24.1	Powers of Attorney (included on signature page hereto)