



DIVISION OF  
CORPORATION FINANCE

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

October 17, 2022

Marvin R. Ellison  
Chairman, President and Chief Executive Officer  
Lowe's Companies, Inc.  
1000 Lowes Blvd.  
 Mooresville, NC 28117

**Re: Lowe's Companies, Inc.**  
**Definitive Proxy Statement on Schedule 14A**  
**Filed April 14, 2022**  
**File No. 001-07898**

Dear Marvin R. Ellison:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Disclosure Review Program