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August 14, 2002

VIA OVERNIGHT DELIVERY

Securities and Exchange Commission
450 Fifth Street, N.W.
Washington, DC 20549-0609
Attention: Jonathan G. Katz, Secretary

RECEIVED
OFFICE OF THE SECRETARY
AUG 15 2002

Re: Lowe's Companies, Inc. Sworn Statements

Dear Mr. Katz:

Pursuant to Order of the Securities and Exchange Commission requiring the filing of sworn statements pursuant to Section 21(a) of the Securities Exchange Act of 1934 (File No. 4-460), enclosed please find a sworn statement from each of Robert L. Tillman, Principal Executive Officer, and Robert A. Niblock, Principal Financial Officer, of Lowe's Companies, Inc.

Please acknowledge receipt of this letter and the attached statements by stamping and returning the enclosed copy of this letter in the self-addressed stamped envelope provided.

If you have any questions, please contact me at (336) 658-3492.

Sincerely,

John R. Manna
Vice President and Corporate Controller



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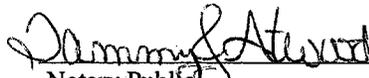
Statement Under Oath of Principal Executive Officer Regarding Facts and Circumstances Relating to Exchange Act Filings

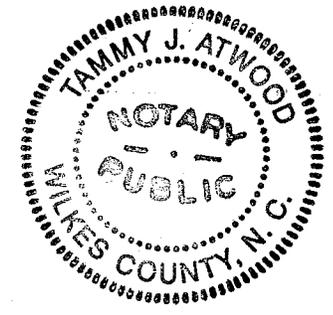
I, Robert L. Tillman, state and attest that:

- (1) To the best of my knowledge, based upon a review of the covered reports of Lowe's Companies, Inc., and, except as corrected or supplemented in a subsequent covered report:
 - no covered report contained an untrue statement of a material fact as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed); and
 - no covered report omitted to state a material fact necessary to make the statements in the covered report, in light of the circumstances under which they were made, not misleading as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed).
- (2) I have reviewed the contents of this statement with the Company's Audit Committee.
- (3) In this statement under oath, each of the following, if filed on or before the date of this statement, is a "covered report":
 - Report of Lowe's Companies, Inc. on Form 10-K for the year ended February 1, 2002;
 - all reports on Form 10-Q, all reports on Form 8-K and all definitive proxy materials of Lowe's Companies, Inc. filed with the Commission subsequent to the filing of the Form 10-K identified above and
 - any amendments to any of the foregoing.


 Name: Robert L. Tillman
 Title: Chairman of the Board and Chief Executive Officer
 Date: August 14, 2002

Subscribed and sworn to before me this 14 day of August, 2002.


Notary Public



My Commission Expires 3-18-06

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