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JACKSON Form 4 January 09,	LAWRENCE V					
FOR	A 4 UNITED	STATES SF	ECURITIES AND EXCHANGE C Washington, D.C. 20549	COMMISSION	OMB APPROVAL OMB Number: 3235-0287 January 31,	
if no lor subject Section Form 4 Form 5 obligation may con See Inst 1(b).	to 16. or Filed pur Dns Section 17(ruction	NERSHIP OF e Act of 1934, f 1935 or Section 40	Expires: 2005 Estimated average burden hours per response 0.5			
	Responses) Address of Reporting LAWRENCE V	Sy	2. Issuer Name and Ticker or Trading mbol VAL MART STORES INC [WMT]	Issuer	Reporting Person(s) to	
(Last) (First) (Middle) 702 SW 8TH STREET			Date of Earliest Transaction Ionth/Day/Year) 1/05/2006	(Check all applicable) <u></u> Director 10% Owner <u></u> X Officer (give title 0ther (specify below) below) Executive Vice President		
BENTON	(Street) /ILLE, AR 72716	Fil	If Amendment, Date Original led(Month/Day/Year)	Applicable Line) _X_ Form filed by On	nt/Group Filing(Check e Reporting Person re than One Reporting	
(City)	(State)	(Zip)	Table I - Non-Derivative Securities Acq		or Beneficially Owned	
1.Title of Security (Instr. 3)	2. Transaction Date (Month/Day/Year)	Execution Dat any	3. 4. Securities 5. te, if TransactionAcquired (A) or S Code Disposed of (D) B Year) (Instr. 8) (Instr. 3, 4 and 5) O F (A) T Or	Amount of 6. 6 ecurities For eneficially (D) owned (I)	Ownership 7. Nature of rm: Direct Indirect) or Indirect Beneficial	
Reminder: Re	port on a separate line	e for each class o	of securities beneficially owned directly or i Persons who respo information contain required to respon displays a currently number.	ond to the collectioned in this form and unless the form	re not (9-02)	

 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	3A. Deemed	4.	5. Number of	6. Date Exercisable and	7. Title and Amount of
Derivative	Conversion	(Month/Day/Year)	Execution Date, if	Transacti	orDerivative	Expiration Date	Underlying Securities
Security	or Exercise		any	Code	Securities	(Month/Day/Year)	(Instr. 3 and 4)

8 E S

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(Instr. 3)	Price of Derivative Security	rivative		Acquired (or Dispose (D) (Instr. 3, 4 and 5)	ed of				(.
			Code V	(A)	(D) Date Exercisable	Expiration Date	Title	Amount or Number of Shares	
Stock Option	\$ 45.69	01/06/2006	А	65,660	<u>(1)</u>	01/04/2016	Common Stock	65,660	

Reporting Owners

Reporting Owner Name / Address	Relationships					
	Director	10% Owner	Officer	Other		
JACKSON LAWRENCE V 702 SW 8TH STREET BENTONVILLE, AR 72716			Executive Vice President			
Signatures						
/s/ Samuel A Guess By Power	r of					

/s/ Samuel A. Guess, By Power of Attorney

**Signature of Reporting Person

Date

01/09/2006

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).

(1) This option vests in 5 equal installments beginning on January 5, 2007.

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.