FORM 3

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

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	OMB Number:	3235-0104
l	Estimated average burden	
l	hours per response:	0.5

INITIAL STATEMENT OF BENEFICIAL OWNERSHIP OF SECURITIES

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934 or Section 30(h) of the Investment Company Act of 1940

1. Name and Address of Reporting Person* <u>Estate of Helen R. Walton</u>	2. Date of Event Requiring Statement (Month/Day/Year) 06/28/2007	3. Issuer Name and Ticker or Trading Symbol WAL MART STORES INC [WMT]		
(Last) (First) (Middle) P.O. BOX 1860		Relationship of Reporting Person(s) to Issuer (Check all applicable) Director	5. If Amendment, Date of Original Filed (Month/Day/Year)	
(Street) BENTONVILLE AR 72712 (City) (State) (Zip)		Section 13(g) group member	Individual or Joint/Group Filing (Check Applicable Line) Form filed by One Reporting Person Form filed by More than One Reporting Person	

Table I - Non-Derivative Securities Beneficially Owned

1. Title of Security (Instr. 4)	2. Amount of Securities Beneficially Owned (Instr. 4)	3. Ownership Form: Direct (D) or Indirect (I) (Instr. 5)	4. Nature of Indirect Beneficial Ownership (Instr. 5)	
Common Stock	750,000	D ⁽¹⁾		
Common Stock	1,680,506,739	I ⁽²⁾	By Limited Liability Company	

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

1. Title of Derivative Security (Instr. 4)			[, , , , , , , , , , , , , , , , , , ,		Conversion Form: Director Exercise (D) or	Form: Direct (D) or	6 6. Nature of Indirect Beneficial Ownership (Instr. 5)
Date Exercisable	Expiration Date	Title	Amount or Number of Shares	Price of Derivative Security (Instr. 5)			

Explanation of Responses:

- 1. These securities are owned solely by the Estate of Helen R. Walton, which is a member of a Section 13(g) group that owns more than 10% of the issuer's outstanding common stock.
- 2. The reporting person is a member of Walton Enterprises, LLC ("LLC"), the LLC that owns the reported securities. The reporting person disclaims beneficial ownership of the reported securities held by the LLC except to the extent of its pecuniary interests therein.

/s/ Jennifer F. Rudolph, by Power of Attorney 06/29/2007

** Signature of Reporting Person Date

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

- * If the form is filed by more than one reporting person, see Instruction 5 (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).

 $Note: File \ three \ copies \ of \ this \ Form, \ one \ of \ which \ must \ be \ manually \ signed. \ If \ space \ is \ insufficient, \ see \ Instruction \ 6 \ for \ procedure.$

Persons who respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB Number.

POWER OF ATTORNEY

- Jim C. Walton as executor of the Estate of Helen R. Walton (the "Estate") designates Jeffrey J. Gearhart, Samuel A. Guess, Geoffrey W. Edwards, and Jennifer F. Rudolph or either of them acting singly and with full power of substitution, as the Estate's true and lawful attomey-in-fact to:
- (I) prepare, execute in the undersigned's name and on the Estate's behalf, and submit to the U.S. Securities and Exchange Commission (the "SEC") a Form ID, including amendments thereto, and any other documents necessary or appropriate to obtain codes, passwords and passphrases enabling the Estate to make electronic filings with the SEC of reports required by Section 16(a) of the Securities Exchange Act of 1934, as amended, or any rule or regulation of the SEC;
- (2) to execute and file on the Estate's behalf all Forms 3, 4, and 5 (including any amendments thereto) that the Estate may be required to file with the SEC and other regulatory bodies as a result of the Estate's ownership of or transactions in securities of Wal-Mart Stores, Inc., including any filing required as a result of any indirect ownership of securities attributed to the Estate under applicable law; and
- (3) do and perform any and all acts for and on behalf of the Estate which may be necessary or desirable to complete and execute any such Form 3, 4, or 5, complete and execute any amendment or amendments thereto, and timely file such form with the SEC and any securities exchange or similar authority.

The authority of Jeffrey J. Gearhart, Samuel A. Guess, Goeffrey W. Edwards, and Jennifer F. Rudolph under this Power of Attorney shall continue until Estate is no longer required to file Forms 3, 4, and 5 with regard to the Estate's ownership of or transactions in securities of Wal-Mart Stores, Inc., unless earlier revoked in writing. The Estate acknowledges that neither Wal-Mart Stores. Inc., Jeffrey J. Gearhart, Samuel A. Guess, Geofrrey W. Edwards, nor Jennifer F. Rudolph are assuming any of the Estate's responsibilities to comply with Section 16 of the Securities Exchange Act of 1934, as amended, or any rule or regulation of the SEC.

Date: 6/28/2007

Jim C. Walton as the executor of the Estate of Helen R. Walton