FORM 4

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

OMB A	PPR	OVA
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OMB Number:	3235-0287
Estimated average burden	
hours per response:	0.5

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP

Check this box if no longer subject to Section 16. Form 4 or Form 5 obligations may continue. See Instruction 1(b).

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* TURNER BRIAN KEVIN			2. Issuer Name and Ticker or Trading Symbol WAL MART STORES INC [WMT]		onship of Reporting Person(s) all applicable) Director Officer (give title	10% Owner Other (specify
(Last) 702 S.W. 8TH STR	(First)	(Middle)	3. Date of Earliest Transaction (Month/Day/Year) 05/26/2004		Executive Vice Pre	below) sident
(Street) BENTONVILLE	AR	72716	4. If Amendment, Date of Original Filed (Month/Day/Year)	6. Individ	dual or Joint/Group Filing (Che Form filed by One Reporting Form filed by More than One	g Person
(City)	(State)	(Zip)				

Table I - Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned

1. Title of Security (Instr. 3)	2. Transaction Date (Month/Day/Year)		Transaction Code (Instr.		4. Securities Acquired (A) or Disposed Of (D) (Instr. 3, 4 and 5)			5. Amount of Securities Beneficially Owned Following Reported Transaction(s)	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	7. Nature of Indirect Beneficial Ownership
				v	Amount	(A) or (D)	Price	(Instr. 3 and 4)		(Instr. 4)
Common Stock	05/26/2004		F		496	D	\$55.28	73,997	D	
Common Stock								3,276(1)	I	By 401(K) Plan

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

1. Title of Derivative Security (Instr. 3)	2. Conversion or Exercise Price of Derivative Security	3. Transaction Date (Month/Day/Year)	3A. Deemed Execution Date, if any (Month/Day/Year)	4. Transac Code (li 8)	tion Derivative Securities Acquired (A or Dispose		Derivative Expiration Date (Month/Day/Year) Acquired (A) or Disposed of (D) (Instr. 3, 4		Securities Un	Securities Underlying Derivative Security (Instr.		derivative Securities Beneficially Owned Following Reported	Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	11. Nature of Indirect Beneficial Ownership (Instr. 4)	
				Code	v	(A)	(D)	Date Exercisable	Expiration Date	Title	Amount or Number of Shares		Transaction(s) (Instr. 4)		

Explanation of Responses:

1. Effective in Oct 31, 2003, the Companys ESOP and 401k plan were merged into one plan.

Remarks:

/s/ Samuel Guess, By Power of Attorney

05/27/2004

** Signature of Reporting Person

Date

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

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.

 $^{^{\}star}$ 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).