FORM 4

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

OMB A	PPR	OVA
-------	-----	-----

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 occitor oo(ii) or the investment oompany Act or 1940						
TURNER BRIAN KEVIN (Last) (First) (Middle)			2. Issuer Name and Ticker or Trading Symbol WAL MART STORES INC [WMT]	5. Relationship of Reporting Person(s) to Issuer (Check all applicable)					
					Director	10% Owner			
				X	Officer (give title below)	Other (specify below)			
		(Middle)	3. Date of Earliest Transaction (Month/Day/Year) 12/17/2004	Executive Vice President					
(Street) BENTONVILLE	AR	72716	4. If Amendment, Date of Original Filed (Month/Day/Year)	6. Individ	ual or Joint/Group Filing (Che Form filed by One Reporting Form filed by More than On	g Person			
(City)	(State)	(Zip)			Form flied by More than On	e Reporting Person			

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

1. Title of Security (Instr. 3)	2. Transaction Date (Month/Day/Year)	2A. Deemed Execution Date, if any (Month/Day/Year)	3. Transaction Code (Instr. 8) 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		
			Code	v	Amount	(A) or (D)	Price	(Instr. 3 and 4)		(Instr. 4)
Common Stock	12/17/2004	12/17/2004	S		1,159	D	\$11.8125	70,050	D	
Common Stock	12/17/2004	12/17/2004	F ⁽¹⁾		407	D	\$11.8125	69,643	D	
Common Stock								3,276	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)	Code (Ir	saction e (Instr. Securities Acquired (A) or Disposed of (D) (Instr. 3, 4 and 5)		6. Date Exercisable and Expiration Date (Month/Day/Year)		7. Title and Amount of Securities Underlying Derivative Security (Instr. 3 and 4)		8. Price of Derivative Security (Instr. 5)	9. Number of derivative Securities Beneficially Owned Following Reported	10. 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)		
Stock Option	\$11.8125	12/16/2004	12/16/2004	M		1,566		02/17/1996	02/16/2005	Common Stock	1,566	\$11.8125	3,132	D	

Explanation of Responses:

Remarks:

/s/ Samuel Guess, By Power of Attorney

12/17/2004

** 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.

^{1.} These shares were withheld to pay taxes upon the exercise of stock options.

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