WAL MART STORES INC

FORM DEL AM
(Seperately filed delaying amendment under Securities Act Rule 473 to delay effectiveness of a 1933 Act registration statement)

Filed 04/09/96

Address 702 SOUTHWEST 8TH ST
          BENTONVILLE, AR 72716
Telephone 5012734000
          CIK 0000104169
Symbol WMT
SIC Code 5331 - Variety Stores
Industry Retail (Department & Discount)
Sector Services
Fiscal Year 01/31
WAL MART STORES INC

FORM DEL AM
(Delaying amendment.)

Filed 4/9/1996

Address 702 SOUTHWEST 8TH ST
BENTONVILLE, Arkansas 72716

Telephone 501-273-4000
CIK 0000104169
Industry Retail (Department & Discount)
Sector Services
Fiscal Year 01/31
April 3, 1996

Ms. Stacey Kramer
Securities and Exchange Commission
Judiciary Plaza
450 Fifth Street, N.W.
Washington, DC 20542

Re: Wal-Mart Stores, Inc.
Registration Statement on Form S-3 (Reg. No. 333-2089)

Dear Ms. Kramer:

On behalf of Wal-Mart Stores, Inc. (the "Company"), the following language is hereby added to the Company's Registration Statement on Form S-3, Registration No. 333-2089, to be set forth on the facing page thereof following the calculation of the registration fee:

The registrant hereby amends this registration statement on such date or dates as may be necessary to delay its effective date until the registrant shall file a further amendment which specifically states that this registration statement shall thereafter become effective in accordance with section 8(a) of the Securities Act of 1933 or until the registration statement shall become effective on such date as the Commission, acting pursuant to said section 8(a), may determine.

If you should have any further questions, please do not hesitate to contact John M. Matheson at (918) 586-8950, at your convenience.

Very truly yours,

/s/ Robert K. Rhoads
Robert K. Rhoads
Senior Vice President
General Counsel and Secretary

End of Filing