WAL MART STORES INC
Reported by
COUGHLIN THOMAS M

FORM 4
(Statement of Changes in Beneficial Ownership)

Filed 02/25/04 for the Period Ending 02/25/04

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
**FORM 4**

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

UNITED STATES SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP
OF SECURITIES

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934,
Section 17(a) of the Public Utility Holding Company Act of 1935 or Section 30(f) of the
Investment Company Act of 1940

1. Name and Address of Reporting Person *
   COUGHLIN THOMAS M
   702 SOUTHWEST 8TH STREET
   BENTONVILLE, AR 72716

2. Issuer Name and Ticker or Trading Symbol
   WAL MART STORES INC [ WMT ]

3. Date of Earliest Transaction (MM/DD/YYYY)
   2/25/2004

4. If Amendment, Date Original Filed (MM/DD/YYYY)

5. Relationship of Reporting Person(s) to Issuer (Check all applicable)
   __ X __ Director
   __ X __ Officer (give title below) ___ 10% Owner
   __ ___ 10% Owner
   __ ___ Officer (give title below)
   __ ___ Other (specify below)
   Vice Chairman of the Board

6. Individual or Joint/Group Filing (Check Applicable Line)
   _X_ Form filed by One Reporting Person
   ___ Form filed by More than One Reporting Person

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

<table>
<thead>
<tr>
<th>1. Title of Security (Instr. 3)</th>
<th>2. Trans. Date</th>
<th>2A. Deemed Execution Date, if any</th>
<th>3. Trans. Code (Instr. 8)</th>
<th>4. Securities Acquired (A) or Disposed of (D) (Instr. 3 and 4)</th>
<th>5. Amount of Securities Beneficially Owned Following Reported Transaction(s) (Instr. 3 and 4)</th>
<th>6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)</th>
<th>7. Nature of Indirect Beneficial Ownership (Instr. 4)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Common Stock</td>
<td>2/23/2004</td>
<td></td>
<td></td>
<td>13938.00</td>
<td>$60.05</td>
<td>D</td>
<td></td>
</tr>
<tr>
<td>Common Stock</td>
<td>2/25/2004</td>
<td></td>
<td></td>
<td>13938.00</td>
<td>$60.05</td>
<td>D</td>
<td></td>
</tr>
</tbody>
</table>

**Explanation of Responses:**
(1) Taxes paid on restricted stock that vested on 02/21/2004.

**Reporting Owners**

<table>
<thead>
<tr>
<th>Reporting Owner Name / Address</th>
<th>Relationships</th>
</tr>
</thead>
<tbody>
<tr>
<td>COUGHLIN THOMAS M</td>
<td></td>
</tr>
<tr>
<td>702 SOUTHWEST 8TH STREET</td>
<td>X</td>
</tr>
</tbody>
</table>

X Vice Chairman of the Board

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

<table>
<thead>
<tr>
<th>1. Title of Derivate Security (Instr. 3)</th>
<th>2. Conversion or Exercise Price of Derivate Security</th>
<th>3. Trans. Date</th>
<th>3A. Deemed Execution Date, if any</th>
<th>4. Trans. Code (Instr. 8)</th>
<th>5. Number of Derivative Securities Acquired (A) or Disposed of (D) (Instr. 3 and 5)</th>
<th>6. Date Exercisable and Expiration Date</th>
<th>7. Title and Amount of Derivatives Underlying Derivative Security (Instr. 3 and 4)</th>
<th>8. Price of Derivative Security (Instr. 5)</th>
<th>9. Number of derivative Securities Beneficially Owned Following Reported Transaction(s) (Instr. 3 and 4)</th>
<th>10. Ownership Form of Derivative Security: Direct (D) or Indirect (I) (Instr. 4)</th>
<th>11. Nature of Indirect Beneficial Ownership (Instr. 4)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Common Stock</td>
<td>39104.00</td>
<td>14326.00</td>
<td>29637.00</td>
<td>220.00</td>
<td>90720.00</td>
<td>342121.00</td>
<td>342121.00</td>
<td>D</td>
<td>D</td>
<td>D</td>
<td>D</td>
</tr>
</tbody>
</table>

(Reporting Owner Name / Address)

COUGHLIN THOMAS M
702 SOUTHWEST 8TH STREET

<table>
<thead>
<tr>
<th>Relationships</th>
</tr>
</thead>
<tbody>
<tr>
<td>Director</td>
</tr>
</tbody>
</table>

Officer

Other

X Vice Chairman of the Board
Signatures
/s/ Samuel A. Guess, By Power of Attorney 2/25/2004

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 4(b)(v).


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 control number.