WAL MART STORES INC
Reported by
TURNER BRIAN KEVIN

FORM 4
(Statement of Changes in Beneficial Ownership)

Filed 05/27/04 for the Period Ending 05/26/04

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

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 *
   TURNER BRIAN KEVIN
   702 S.W. 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)
   5/26/2004

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

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

6. 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 Acquired, Disposed of, or Beneficially Owned

<table>
<thead>
<tr>
<th>1. Title of Security</th>
<th>2. Trans. Date</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)</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>5/26/2004</td>
<td>V 496.00 D $55.28</td>
<td>73997.00</td>
<td>D</td>
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</tbody>
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Table II - Derivative Securities Beneficially Owned (e.g. puts, calls, warrants, options, convertible securities)

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Explanation of Responses:
(1) Effective in Oct 31, 2003, the Company's ESOP and 401(k) plan were merged into one plan.

Reporting Owners

<table>
<thead>
<tr>
<th>Reporting Owner Name / Address</th>
<th>Relationships</th>
</tr>
</thead>
<tbody>
<tr>
<td>TURNER BRIAN KEVIN</td>
<td>Director 10% Owner Officer Executive Vice President</td>
</tr>
</tbody>
</table>

702 S.W. 8TH STREET
BENTONVILLE, AR 72716

Signatures


** Signature of Reporting Person
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.