WAL MART STORES INC
Reported by
OPIE JOHN D

FORM 4
(Statement of Changes in Beneficial Ownership)

Filed 01/04/05 for the Period Ending 12/31/04

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
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
   OPIE JOHN D
   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
   12/31/2004

4. If Amendment, Date Original Filed
   
5. Relationship of Reporting Person(s) to Issuer
   __ X __ Director
   ___ 10% Owner
   _____ Officer (give title below)
   _____ Other (specify below)

6. Individual or Joint/Group Filing
   _ 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>Title of Security</th>
<th>Date</th>
<th>Trans. Code</th>
<th>Amount</th>
<th>Price</th>
</tr>
</thead>
<tbody>
<tr>
<td>Common Stock</td>
<td>12/31/2004</td>
<td>A</td>
<td>283.74</td>
<td>$52.865</td>
</tr>
<tr>
<td>Common Stock</td>
<td>12/31/2004</td>
<td>A</td>
<td>8342.60</td>
<td>D</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Title of Derivate Security</th>
<th>Date</th>
<th>Trans. Code</th>
<th>Amount or Number of Shares</th>
<th>Price</th>
</tr>
</thead>
</table>

Explanation of Responses:

Reporting Owners

Reporting Owner Name / Address: OPIE JOHN D
702 S.W. 8TH STREET
BENTONVILLE, AR 72716

Relationships

Director
10% Owner
10% Owner

Signatures

/s/ Samuel A. Guess, By Power of Attorney  1/4/2005

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.