WAL MART STORES INC
Reported by
BREYER JAMES

FORM 4
(Statement of Changes in Beneficial Ownership)

Filed 04/04/05 for the Period Ending 03/31/05

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 4
(Statement of Changes in Beneficial Ownership)


Address 702 SOUTHWEST 8TH ST
BENTONVILLE, Arkansas 72716

Telephone 501-273-4000
CIK 0000104169
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 *

BREYER JAMES
ACCEL PARTNERS, 428 UNIVERSITY AVE.
PALO ALTO, CA 94301

2. Issuer Name and Ticker or Trading Symbol

WAL MART STORES INC [WMT]

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

3/31/2005

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

6. Individual or Joint/Group Filing (Check Applicable Line)

7. Nature of Indirect Beneficial Ownership (Instr. 4)

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>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>3/31/2005</td>
<td>A</td>
<td>346.71</td>
<td>$50.475</td>
<td>D</td>
<td></td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>1. Title of Derivative Security (Instr. 3)</th>
<th>2. Conversion or Exercise Price of Derivative Security</th>
<th>3. Trans. Date</th>
<th>3A. Trans. Code (Instr. 8)</th>
<th>4. Number of Derivative Securities Acquired (A) or Disposed of (D) (Instr. 3 and 4)</th>
<th>5. Date Exercisable and Expiration Date</th>
<th>6. Title and Amount of Securities Underlying Derivative Security (Instr. 3 and 4)</th>
<th>7. Price of Derivative Security (Instr. 5)</th>
<th>8. Number of derivative Securities Beneficially Owned Following Reported Transaction(s) (Instr. 3 and 4)</th>
<th>9. Number of derivative Securities Beneficially Owned: Direct (D) or Indirect (I) (Instr. 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>
</table>

Explanation of Responses:

Reporting Owners

<table>
<thead>
<tr>
<th>Reporting Owner Name / Address</th>
<th>Relationship</th>
</tr>
</thead>
<tbody>
<tr>
<td>BREYER JAMES</td>
<td>Director</td>
</tr>
<tr>
<td>BREYER JAMES</td>
<td>10% Owner</td>
</tr>
<tr>
<td>ACCEL PARTNERS</td>
<td>Officer</td>
</tr>
<tr>
<td>ACCEL PARTNERS</td>
<td>Other</td>
</tr>
</tbody>
</table>

Signatures

/s/ Samuel A. Guess, By Power of Attorney

4/4/2005

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.