KROGER CO Form 4 June 27, 2008

FORM 4

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

Check this box if no longer subject to Section 16.

Form 4 or

Form 5

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP OF **SECURITIES**

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934,

obligations may continue. See Instruction 1(b).

Section 17(a) of the Public Utility Holding Company Act of 1935 or Section 30(h) of the Investment Company Act of 1940

(Print or Type Responses)

1. Name and Address of Reporting Person * WALL DELLA

(First) (Middle) (Last)

1014 VINE STREET

Common

Stock

(Street)

CINCINNATI, OH 45202

2. Issuer Name and Ticker or Trading Symbol

KROGER CO [KR]

3. Date of Earliest Transaction (Month/Day/Year)

06/26/2008

4. If Amendment, Date Original Filed(Month/Day/Year)

3.

A

5. Relationship of Reporting Person(s) to Issuer

(Check all applicable)

Director 10% Owner X_ Officer (give title Other (specify below)

below) Group Vice President

6. Individual or Joint/Group Filing(Check

Applicable Line)

X Form filed by One Reporting Person Form filed by More than One Reporting

Person

(City) (State) (Zip) Table I - Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned

1.Title of 2. Transaction Date 2A. Deemed Security (Month/Day/Year) Execution Date, if (Instr. 3) (Month/Day/Year)

06/26/2008

TransactionAcquired (A) or Code Disposed of (D) (Instr. 3, 4 and 5) (Instr. 8)

4. Securities

5. Amount of Securities Beneficially Owned Following

(D) or (Instr. 4)

D

6. Ownership 7. Nature of Form: Direct Indirect Beneficial Indirect (I) Ownership (Instr. 4)

OMB APPROVAL

3235-0287

January 31,

2005

0.5

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Number:

Expires:

response...

Estimated average

burden hours per

Reported Transaction(s) (Instr. 3 and 4)

Code V Amount (D) Price

(A)

44,624.6993 6,000 \$0 (1) (2)

Reminder: Report on a separate line for each class of securities beneficially owned directly or indirectly.

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

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1. Title of	2.	3. Transaction Date	3A. Deemed	4.	5. Number of	6. Date Exer	6. Date Exercisable and		7. Title and Amoun	
Derivative	Conversion	(Month/Day/Year)	Execution Date, if	Transacti	orDerivative	Expiration I	Expiration Date		Underlying Securit	
Security	or Exercise		any	Code	Securities	(Month/Day/Year)		(Instr. 3 and 4)		
(Instr. 3)	Price of		(Month/Day/Year)	(Instr. 8)	Acquired (A)					
	Derivative				or Disposed of	f				
	Security				(D)					
					(Instr. 3, 4,					
					and 5)					
									Amo	
						Date	Expiration		or	
						Exercisable	Date	Title	Num	
				Code V	(A) (D		Date		of Sh	
				Couc v	(A) (L	,			01 511	
Non-Qualified Stock Option	\$ 28.61	06/26/2008		A	12,000	(3)	06/26/2018	Common Stock	12,0	

Reporting Owners

Reporting Owner Name / Address

Director 10% Owner Officer Other

WALL DELLA
1014 VINE STREET Group Vice President
CINCINNATI, OH 45202

Signatures

/s/ Della Wall, by Bruce M. Gack, Attorney-in-Fact 06/27/2008

**Signature of Reporting Person Date

Explanation of Responses:

- * If the form is filed by more than one reporting person, see Instruction 4(b)(v).
- ** Intentional misstatements or omissions of facts constitute Federal Criminal Violations. See 18 U.S.C. 1001 and 15 U.S.C. 78ff(a).
- (1) Restricted stock awarded pursuant to a long-term incentive plan of The Kroger Co. The restrictions on these shares lapse in equal annual installments in whole amounts over a five-year period, at the rate of 20% per year commencing one year from the date of the award.
- (2) The total amount of securities directly owned by the reporting person includes shares in the Company's employee benefit plans that are deemed to be 'tax-conditioned plans' pursuant to Rule 16b-3, to the extent disclosed on reports received from plan trustees.
- (3) These options were granted under a long-term incentive plan of The Kroger Co. and vest in equal annual installments in whole amounts over a five-year period, at the rate of 20% per year commencing one year from the date of the grant.

Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, *see* Instruction 6 for procedure. Potential persons who are to respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB number.

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