1) Complete and compare an analysis, similar to that in Exhibit 7, for Lowe's.

			VALUE LINE PUBLISHING, OCTOBER 2002				
		ratio analysis for Lowe's					
			Fiscal year				
			1997	**1998**	**1999**	**2000**	**2001**
	Working capital (CA-NIBCL*)		772	1,012	1,460	1,539	2,063
	Fixed assets		3,110	3,759	5,319	7,201	8,816
	Total capital		3,881				