KROGER CO Form 4

December 11, 2006

FORM 4 INITE

UNITED STATES SECURITIES AND EXCHANGE COMMISSION ON Nu

OMB Number: 3235-0287

OMB APPROVAL

Check this box if no longer subject to

'HANGES IN RENEFICIAL OWNERSHIP OF

Number: January 31, 2005

subject to Section 16. Form 4 or Form 5 STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP OF SECURITIES

Estimated average burden hours per response... 0.5

Form 5 obligations may continue. See Instruction

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(h) of the Investment Company Act of 1940

1(b).

(Print or Type Responses)

1. Name and Address of Reporting Person ** BECKER DONALD E			2. Issuer Name and Ticker or Trading Symbol	5. Relationship of Reporting Person(s) to Issuer			
			KROGER CO [KR]	(Check all applicable)			
(Last)	(First)	(Middle)	3. Date of Earliest Transaction				
1014 VINE STREET			(Month/Day/Year) 12/08/2006	Director 10% Owner _X Officer (give title Other (specify below) Executive Vice President			
	(Street)		4. If Amendment, Date Original	6. Individual or Joint/Group Filing(Check			
CINCINNATI, OH 45202			Filed(Month/Day/Year)	Applicable Line) _X_Form filed by One Reporting PersonForm filed by More than One Reporting Person			
(City)	(State)	(Zip)	Table I - Non-Derivative Securities Acc	quired, Disposed of, or Beneficially Owner			

					Person				
(City)	(State)	(Zip) Tab	le I - Non-	Derivative Securitie	rities Acquired, Disposed of, or Beneficially Owned				
1.Title of Security (Instr. 3)	2. Transaction Date (Month/Day/Year)	ction Date 2A. Deemed Day/Year) Execution Date, if any (Month/Day/Year)		4. Securities Acquired action(A) or Disposed of (D) (Instr. 3, 4 and 5) 8) (A) or V Amount (D) Price		5. Amount of Securities Beneficially Owned Following Reported Transaction(s) (Instr. 3 and 4)	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	7. Nature of Indirect Beneficial Ownership (Instr. 4)	
Common Stock	12/08/2006		F	$\frac{4,205}{(1)}$ D $\frac{\$}{23}$	3.13	114,063.4998 (2)	D		
Common Stock						10,228	I	by Spouse	
Common Stock						1,050	I	by Children	

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

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.

SEC 1474

(9-02)

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

1. Title of	2.	3. Transaction Date		4.	5.	6. Date Exer		7. Title		8. Price of	9. Nu
Derivative	Conversion	(Month/Day/Year)	Execution Date, if	Transacti	orNumber	Expiration D	ate	Amou	nt of	Derivative	Deriv
Security	or Exercise		any	Code	of	(Month/Day/	Year)	Under	lying	Security	Secur
(Instr. 3)	Price of		(Month/Day/Year)	(Instr. 8)	Derivative	e		Securi	ties	(Instr. 5)	Bene
	Derivative				Securities			(Instr.	3 and 4)		Own
	Security				Acquired						Follo
					(A) or						Repo
					Disposed						Trans
					of (D)						(Instr
					(Instr. 3,						
					4, and 5)						
									Amount		
						Date	Expiration		or		
						Exercisable	Date	Title Number	Number		
						LACICISABLE			of		
				Code V	(A) (D)				Shares		

Reporting Owners

Relationships Reporting Owner Name / Address

> Officer Other Director 10% Owner

BECKER DONALD E 1014 VINE STREET CINCINNATI, OH 45202

Executive Vice President

Signatures

/s/ Donald E. Becker, by Bruce M. Gack, Attorney-in-Fact

12/11/2006

**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) Payment of tax liability associated with restricted stock.
- 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.

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.

Reporting Owners 2