KROGER CO Form 4 June 27, 2007

FORM 4

UNITED STATES SECURITIES AND EXCHANGE COMMISSION OMB

Check this box if no longer subject to

Washington, D.C. 20549
STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP OF

Number: 3235-0287 Expires: January 31, 2005

OMB APPROVAL

subject to
Section 16.
Form 4 or
Form 5
obligations

IANGES 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

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1(b).

(City)

(State)

(Zip)

(Print or Type Responses)

1. Name and Address of Reporting Person * DILLON DAVID B			2. Issuer Name and Ticker or Trading Symbol KROGER CO [KR]	5. Relationship of Reporting Person(s) to Issuer (Check all applicable)			
(Last)	(First)	(Middle)	3. Date of Earliest Transaction	(=)			
			(Month/Day/Year)	X Director 10% Owner			
1014 VINE STREET			06/26/2007	_X_ Officer (give title Other (specify below) Chairman of the Board and CEO			
(Street)			4. If Amendment, Date Original	6. Individual or Joint/Group Filing(Check			
CINCINNATI	I, OH 45202		Filed(Month/Day/Year)	Applicable Line) _X_ Form filed by One Reporting Person Form filed by More than One Reporting Person			

· • • • • • • • • • • • • • • • • • • •	, ,	` '' Ia	bie i - i	NON-	·Derivauv	e Sec	uriues	Acquirea, Dispose	a oi, or Bene	licially Owned
1.Title of	2. Transaction Date		3.		4. Securi			5. Amount of	6.	7. Nature of Indirect
Security	(Month/Day/Year)	Execution Date, if	TransactionAcquired (A) or				or	Securities	Ownership	Beneficial
(Instr. 3)		any	Code Disposed of (D)			Beneficially	Form:	Ownership		
		(Month/Day/Year)	(Instr. 8) (Instr. 3, 4 and 5)			Owned	Direct (D)	(Instr. 4)		
								Following	or Indirect	
						(4)		Reported	(I)	
						(A)		Transaction(s)	(Instr. 4)	
			Code	V	Amount	or (D)	Price	(Instr. 3 and 4)		
Common Stock	06/26/2007		G	V	9,700	D	\$ 0	668,997.5737 (1)	D	
Common Stock	06/26/2007		G	V	150	A	\$ 0	219,450	I	by Spouse/Children
Common Stock								36,016	I	by Trust/Children

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

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Table I. Non Derivative Securities Acquired Disposed of or Reneficially Ou

SEC 1474 (9-02)

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number.

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	3A. Deemed	4.	5.	6. Date Exerc	cisable and	7. Titl	e and	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	Secui
(Instr. 3)	Price of		(Month/Day/Year)	(Instr. 8)	Derivative	e		Securi	ities	(Instr. 5)	Bene
	Derivative				Securities			(Instr.	3 and 4)		Owne
	Security				Acquired						Follo
					(A) or						Repo
					Disposed						Trans
					of (D)						(Instr
					(Instr. 3,						
					4, and 5)						
									Amount		
						Date	Expiration		or Number		
						Exercisable	ercisable Date		of		
				Code V	(A) (D)				Shares		
				Code V	(A) (D)				Shares		

Reporting Owners

Reporting Owner Name / Address	Ketationships					
	Director	10% Owner	Officer	Other		

DILLON DAVID B

1014 VINE STREET X

CINCINNATI, OH 45202

Chairman of the Board and CEO

Signatures

/s/ David B. 06/27/2007 Dillon

**Signature of Date
Reporting Person

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) 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.

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