Washington, D.C. 20549

KROGER CO Form 5

March 10, 2008 FORM 5 UNITED STATES SECURITIES AND EXCHANGE COMMISSION

OMB APPROVAL

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no longer subject to Section 16. ANNUAL STATEMENT OF CHANGES IN BENEFICIAL Form 4 or Form 5 obligations OWNERSHIP OF SECURITIES may continue.

See Instruction Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934, 1(b). Form 3 Holdings Section 17(a) of the Public Utility Holding Company Act of 1935 or Section Reported 30(h) of the Investment Company Act of 1940

Form 4

Check this box if

Transactions Reported

1. Name and Address of Reporting Person * 2. Issuer Name and Ticker or Trading 5. Relationship of Reporting Person(s) to Issuer **HELDMAN PAUL W** Symbol KROGER CO [KR] (Check all applicable) 3. Statement for Issuer's Fiscal Year Ended (Last) (First) (Middle) (Month/Day/Year) Director 10% Owner X _ Officer (give title 02/02/2008 Other (specify below) below) 1014 VINE STREET **Executive Vice President** (Street) 4. If Amendment, Date Original 6. Individual or Joint/Group Reporting Filed(Month/Day/Year) (check applicable line) CINCINNATI, OHÂ 45202 _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 4. Securities 5. Amount of 6. 7. Nature of Security (Month/Day/Year) Transaction Securities Ownership Indirect Execution Date, if Acquired (A) or (Instr. 3) Code Disposed of (D) Beneficially Form: Beneficial (Month/Day/Year) (Instr. 8) (Instr. 3, 4 and 5) Owned at end of Direct (D) Ownership Issuer's Fiscal or Indirect (Instr. 4) (A) Year (I)

Amount (D) Price Common 234,261.1854 Â Â Â Â Â Â Â D Stock (1)(2)Common

by Â Â Â Â 320 Ι Stock Children

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

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(Instr. 3 and 4)

or

SEC 2270 (9-02)

(Instr. 4)

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 Derivative Security (Instr. 3)	2. Conversion or Exercise Price of Derivative Security	3. Transaction Date (Month/Day/Year)	3A. Deemed Execution Date, if any (Month/Day/Year)	4. Transaction Code (Instr. 8)	Number		6. Date Exercisable and Expiration Date (Month/Day/Year)		7. Title and Amount Underlying Securitie (Instr. 3 and 4)	
					(A)	(D)	Date Exercisable	Expiration Date	Title	Amour Number Shares
Non-Qualified Performance Stock Option	\$ 22.2344	Â	Â	Â	Â	Â	(3)	04/16/2008	Common Stock	20,0
Non-Qualified Performance Stock Option	\$ 27.1719	Â	Â	Â	Â	Â	(4)	05/27/2009	Common Stock	25,0
Non-Qualified Performance Stock Option	\$ 16.5938	Â	Â	Â	Â	Â	(5)	02/11/2010	Common Stock	20,0
Non-Qualified Performance Stock Option	\$ 22.995	Â	Â	Â	Â	Â	(6)	05/09/2012	Common Stock	13,3
Non-Qualified Performance Stock Option	\$ 24.43	Â	Â	Â	Â	Â	(7)	05/10/2011	Common Stock	12,5
Non-Qualified Stock Option	\$ 22.995	Â	Â	Â	Â	Â	(8)	05/09/2012	Common Stock	26,6
Non-Qualified Stock Option	\$ 14.925	Â	Â	Â	Â	Â	(8)	12/12/2012	Common Stock	80,0
Non-Qualified Stock Option	\$ 17.31	Â	Â	Â	Â	Â	(8)	05/06/2014	Common Stock	40,0
Non-Qualified Stock Option	\$ 16.385	Â	Â	Â	Â	Â	(8)	05/05/2015	Common Stock	40,0
Non-Qualified Stock Option	\$ 19.94	Â	Â	Â	Â	Â	(8)	05/04/2016	Common Stock	25,0
Non-Qualified Stock Option	\$ 28.27	Â	Â	Â	Â	Â	(8)	06/28/2017	Common Stock	25,0
Non-Qualified Stock Option	\$ 24.43	Â	Â	Â	Â	Â	(8)	05/10/2011	Common Stock	12,5
Non-Qualified Stock Option	\$ 16.5938	Â	Â	Â	Â	Â	(8)	02/11/2010	Common Stock	100,0
	\$ 27.1719	Â	Â	Â	Â	Â	(8)	05/27/2009		25,0

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Non-Qualified Common Stock Option Stock

Non-Qualified Stock Option \$ 22.2344 $\^{A}$ $\^{A$

Reporting Owners

Reporting Owner Name / Address Relationships

Director 10% Owner Officer Other

HELDMAN PAUL W
1014 VINE STREET Â Â Â Executive Vice President Â
CINCINNATI, OHÂ 45202

Signatures

/s/ Paul W. 02/29/2008 Heldman

**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).
- Between February 3, 2007 and February 2, 2008, the reporting person acquired 932.5208 shares of Kroger common stock in the

 (1) 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 by plan trustees.
- (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.
- These options will vest during the first four years from the date of the grant only if the Company's stock price has achieved a 63% appreciation from the option price. Thereafter, the options vest only if the Company's stock price has achieved a minimum of 13% appreciation per annum from the date of grant or 200% appreciation, whichever is less. The options vest nine years and six months after grant, if not sooner vested.
- These options will vest during the first four years from the date of the grant only if the Company's stock price has achieved a 75% appreciation from the option price. Thereafter, the options vest only if the Company's stock price has achieved a minimum 15% appreciation per annum from the date of grant or 252% appreciation, whichever is less. The options vest nine years and six months after grant, if not sooner vested.
- These options will vest during the first four years from the date of the grant only if the Company's stock price has achieved an 81% appreciation from the option price. Thereafter, the options vest only if the Company's stock price has achieved a minimum 16% appreciation per annum from the date of grant or 280% appreciation, whichever is less. The options vest nine years and six months after grant, if not sooner vested.
- These options will vest during the first four years from the date of the grant only if the Company's stock price has achieved a 55% appreciation from the option price. Thereafter, the options vest only if the Company's stock price has achieved a minimum 13% appreciation per annum from the date of grant or 185% appreciation, whichever is less. The options vest nine years and six months after grant, if not sooner vested.
- These options will vest during the first four years from the date of the grant only if the Company's stock price has achieved a 78% appreciation from the option price. Thereafter, the options vest only if the Company's stock price has achieved a minimum 15% appreciation per annum from the date of grant or 208% appreciation, whichever is less. The options vest nine years and six months after grant, if not sooner vested.
- (8) 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 provided is insufficient, see Instruction 6 for procedure.

Reporting Owners 3

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