

REPORTING
PERSON WITH: 8. SHARED DISPOSITIVE POWER 36,598

9. AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON 23,610,722
(Not to be construed as an admission of beneficial ownership)

10. CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES * [X]

11. PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW 9 8.1%

12. TYPE OF REPORTING PERSON *
IA

* SEE INSTRUCTIONS BEFORE FILLING OUT!

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Item 1(a) Name of Issuer:
KOHLS CORP

Item 1(b) Address of Issuer's Principal Executive Offices:
N56 W17000 Ridgewood Dr
Menomonee Falls, WI 53051

Item 2(a) and (b)
Name of Person Filing and Address of Principal Business Office:

AllianceBernstein L.P.
1345 Avenue of the Americas
New York, N.Y. 10105

(All media outlets, please contact John Meyers at AllianceBernstein (212-969-2301) with any questions. All other questions can be directed to Michelle Pollitt at Michelle.Pollitt@AllianceBernstein.com)

Item 2(c) Citizenship:
Delaware

Item 2(d) Title of Class of Securities: COM

Item 2(e) Cusip Number: 500255104

Item 3. Type of Reporting Person: Registered Investment Advisor

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Item 4. Ownership as of 12/31/2010

(a) Amount Beneficially Owned: 23,610,722 shares of common stock acquired solely for investment purposes on behalf of client discretionary investment advisory accounts*

(b) Percent of Class: 8.1%

(c) Deemed Voting Power and Disposition Power:

(i)	(ii)	(iii)	(iv)
Deemed	Deemed	Deemed	Deemed

to have Sole Power to Vote or to Direct the Vote -----	to have Shared Power to Vote or to Direct the Vote -----	to have Sole Power to Dispose or to Direct the Disposition -----	to have Shared Power to Dispose or to Direct the Disposition -----
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AllianceBernstein	19,672,099	12,160	23,574,124	36,598
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*AllianceBernstein L.P. is a majority owned subsidiary of AXA Financial, Inc. and an indirect majority owned subsidiary of AXA SA. AllianceBernstein operates under independent management and makes independent decisions from AXA and AXA Financial and their respective subsidiaries and AXA and AXA Financial calculate and report beneficial ownership separately from AllianceBernstein pursuant to guidance provided by the Securities and Exchange Commission in Release Number 34-39538 (January 12, 1998).

AllianceBernstein may be deemed to share beneficial ownership with AXA reporting persons by virtue of 36,598 shares of common stock acquired on behalf of the general and separate accounts of the affiliated entities for which AllianceBernstein serves as a subadvisor. Each of AllianceBernstein and the AXA entities reporting herein acquired their shares of common stock for investment purposes in the ordinary course of their investment management and insurance

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Item 5. Ownership of Five Percent or Less of a Class:
If this statement is being filed to report the fact that as of the date hereof the reporting person has ceased to be the beneficial owner of more than five percent of the class of securities, check the following.

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Item 6. Ownership of More than Five Percent on behalf of Another Person. N/A

Item 7. Identification and Classification of the Subsidiary which Acquired the Security Being Reporting on by the Parent Holding Company: N/A

Item 8. Identification and Classification of Members of the Group. N/A

Item 9. Notice of Dissolution of Group: N/A

Item 10. Certification:

By signing below I certify that to the best of my knowledge and belief, the securities referred to above were acquired in the ordinary course of business and were not acquired for the purpose of and do not have the effect of changing or influencing the control of the issuer of such securities and were not acquired in connection with or as a participant in any transaction having such purposes or effect.

Signature

After reasonable inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and correct.

Date: 02/09/2011, ALLIANCEBERNSTEIN L.P.

/s/ Laurence Bertan

Name: Laurence Bertan

Title: SVP and Head of Regulatory Reporting