



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

August 25, 2010

Douglas A. Scovanner  
Executive Vice President and Chief Financial Officer  
Target Corporation  
1000 Nicollet Mall  
Minneapolis, Minnesota 55403

**Re: Target Corporation  
Amendment No. 1 to Form 10-K for the Fiscal Year Ended January 30, 2010  
Filed March 18, 2010  
Definitive Proxy Statement on Schedule 14A  
Filed April 29, 2010  
File No. 001-06049**

Dear Mr. Scovanner:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

H. Christopher Owings  
Assistant Director

cc: David L. Donlin  
Assistant General Counsel  
Via Fax (612) 696-6909