



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3561

July 13, 2017

Cathy R. Smith  
Chief Financial Officer  
Target Corporation  
1000 Nicollet Mall  
Minneapolis, Minnesota 55403

**Re: Target Corporation**  
**Form 10-K for the Fiscal Year Ended January 28, 2017**  
**Filed March 8, 2017**  
**File No. 1-6049**

Dear Ms. Smith:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ William H. Thompson

William H. Thompson  
Accounting Branch Chief  
Office of Consumer Products