



DIVISION OF  
CORPORATION FINANCE

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

January 26, 2022

Michael J. Fiddelke  
Executive Vice President and Chief Financial Officer  
Target Corporation  
1000 Nicollet Mall  
Minneapolis, MN 55403

**Re: Target Corporation**  
**Form 10-K for Fiscal Year Ended January 30, 2021**  
**File No. 001-06049**

Dear Mr. Fiddelke:

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,

Division of Corporation Finance  
Office of Trade & Services