

Mail Stop 3561

April 9, 2008

Bob Sasser  
Chief Executive Officer  
Dollar Tree Stores, Inc.  
500 Volvo Parkway  
Chesapeake, VA 23320

**Re: Dollar Tree Stores, Inc.**  
**Form 10-K for fiscal year ended February 3, 2007**  
**Filed April 4, 2007**  
**DEF 14A filed on May 17, 2007**  
**File No. 0-25464**

Dear Mr. Sasser:

We have completed our review of your Form 10-K and have no further comments at this time.

Sincerely,

H. Christopher Owings  
Assistant Director