



DIVISION OF
CORPORATION FINANCE

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

June 22, 2010

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

Re: Dollar Tree, Inc.
Form 10-K for the Fiscal Year Ended January 30, 2010
Filed March 19, 2010
Definitive Proxy Statement on Schedule 14A
Filed May 17, 2010
Form 10-K/A for the Fiscal Year Ended January 30, 2010
Filed June 21, 2010
File No. 000-25464

Dear Mr. Sasser:

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: John S. Mitchell, Jr.
Williams Mullen
Via Facsimile