

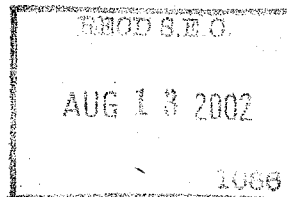
August 12, 2002

VIA FACSIMILE (202-942-9651) AND OVERNIGHT DELIVERY

Securities and Exchange Commission
450 Fifth Street, N. W.
Washington, DC 20549

RECEIVED
OFFICE OF THE SECRETARY

AUG 13 2002



Attention: Jonathan G. Katz, Secretary

Re: Dollar Tree Stores, Inc. - Statements under Oath

Dear Mr. Katz:

Enclosed on behalf of Macon F. Brock, Jr., the Principal Executive Officer of Dollar Tree Stores, Inc., and myself, the Principal Financial Officer, please find one (1) original and one (1) copy of the following documents:

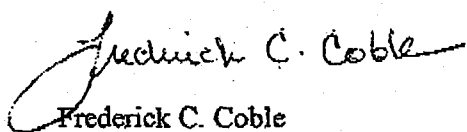
1. Statement under Oath of Principal Executive Officer Regarding Facts and Circumstances Relating to Exchange Act Filings; and
2. Statement under Oath of Principal Financial Officer Regarding Facts and Circumstances Relating to Exchange Act Filings

Each statement is in the form of Exhibit A to the Commission Order No. 4-460, Order Requiring the Filing of Sworn Statements pursuant to Section 21(a)(1) of the Securities Exchange Act of 1934, without amendment or modification.

Please acknowledge receipt of this letter and the attached statements by stamping and returning the enclosed copy of this letter in the self-addressed stamped envelope provided.

Please contact me at (757) 321-5007, if you have any questions or comments.

Yours truly,



Frederick C. Coble
Chief Financial Officer and
Corporate Secretary

Enclosures

0944

**Statement Under Oath of Principal Financial Officer
Regarding Facts and Circumstances Relating to Exchange Act Filings**

REC'D S.E.C.
AUG 13 2002
1036

I, Frederick C. Coble, Chief Financial Officer of Dollar Tree Stores, Inc. state and attest that:

(1) To the best of my knowledge, based upon a review of the covered reports of Dollar Tree Stores, Inc., and, except as corrected or supplemented in a subsequent covered report:

- no covered report contained an untrue statement of a material fact as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed); and
- no covered report omitted to state a material fact necessary to make the statements in the covered report, in light of the circumstances under which they were made, not misleading as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed).

(2) I have reviewed the contents of this statement with Dollar Tree Stores, Inc.'s audit committee.

(3) In this statement under oath, each of the following, if filed on or before the date of this statement, is a "covered report":

- 2001 Annual Report on Form 10-K of Dollar Tree Stores, Inc. for the fiscal year ended December 31, 2001;
- all reports on Form 10-Q, all reports on Form 8-K and all definitive proxy materials of Dollar Tree Stores, Inc. filed with the Commission subsequent to the filing of the Form 10-K identified above; and
- any amendments to any of the foregoing.

Frederick C. Coble
Frederick C. Coble
Chief Financial Officer
August 12, 2002

Subscribed and sworn to
before me this 12th day of
August, 2002.

Debra D. Rose
Notary Public

My Commission Expires: Jan. 31, 2003

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