



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3561

May 30, 2018

Kevin S. Wampler  
Chief Financial Officer  
Dollar Tree, Inc.  
500 Volvo Parkway  
Chesapeake, Virginia 23320

**Re: Dollar Tree, Inc.  
Form 10-K for the Fiscal Year Ended February 3, 2018  
Filed March 16, 2018  
File No. 0-25464**

Dear Mr. Wampler:

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