

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