



DIVISION OF  
CORPORATION FINANCE

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

March 31, 2023

Elizabeth A. Ising  
Gibson, Dunn & Crutcher LLP

Re: Dollar Tree, Inc. (the "Company")  
Incoming letter dated March 31, 2023

Dear Elizabeth A. Ising:

This letter is in regard to your correspondence concerning the shareholder proposal (the "Proposal") submitted to the Company by CommonSpirit Health (the "Proponent") for inclusion in the Company's proxy materials for its upcoming annual meeting of security holders. Your letter indicates that the Proponent has withdrawn the Proposal and that the Company therefore withdraws its February 10, 2023 request for a no-action letter from the Division. Because the matter is now moot, we will have no further comment.

Copies of all of the correspondence related to this matter will be made available on our website at <https://www.sec.gov/corpfin/2022-2023-shareholder-proposals-no-action>.

Sincerely,

Rule 14a-8 Review Team

cc: Laura Krausa  
CommonSpirit Health

February 10, 2023

VIA E-MAIL

Office of Chief Counsel  
Division of Corporation Finance  
Securities and Exchange Commission  
100 F Street, NE  
Washington, DC 20549

Re: *Dollar Tree, Inc.*  
*Shareholder Proposal of CommonSpirit Health*  
*Securities Exchange Act of 1934—Rule 14a-8*

Ladies and Gentlemen:

This letter is to inform you that our client, Dollar Tree, Inc. (the “Company”), intends to omit from its proxy statement and form of proxy for its 2023 Annual Meeting of Shareholders (collectively, the “2023 Proxy Materials”), a shareholder proposal (the “Proposal”) and statement in support thereof (the “Supporting Statement”) received from CommonSpirit Health (the “Proponent”).

Pursuant to Rule 14a-8(j), we have:

- filed this letter with the Securities and Exchange Commission (the “Commission”) no later than eighty (80) calendar days before the Company intends to file its definitive 2023 Proxy Materials with the Commission; and
- concurrently sent copies of this correspondence to the Proponent.

Rule 14a-8(k) and Staff Legal Bulletin No. 14D (Nov. 7, 2008) (“SLB 14D”) provide that shareholder proponents are required to send companies a copy of any correspondence that the proponents elect to submit to the Commission or the staff of the Division of Corporation Finance (the “Staff”). Accordingly, we are taking this opportunity to inform the Proponent that if the Proponent elects to submit additional correspondence to the Commission or the Staff with respect to the Proposal, a copy of such correspondence should be furnished concurrently to the undersigned on behalf of the Company pursuant to Rule 14a-8(k) and SLB 14D.

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## THE PROPOSAL

The Proposal states:

RESOLVED: Shareholders of Dollar Tree request that the Board of Directors commission an independent third-party audit on the impact of the company's policies and practices on the safety and well-being of workers. A report on the audit, prepared at reasonable cost and omitting proprietary information, should be made available on the company's website.

A copy of the Proposal and the Supporting Statement, as well as correspondence with the Proponent directly relevant to this no-action request, is attached to this letter as Exhibit A.

## BASIS FOR EXCLUSION

We hereby respectfully request that the Staff concur in our view that the Proposal may be excluded from the 2022 Proxy Materials pursuant to Rule 14a-8(i)(7) because the Proposal relates to the Company's ordinary business operations, specifically workplace safety and management of the Company's workforce.

## ANALYSIS

### **The Proposal May Be Excluded Under Rule 14a-8(i)(7) Because It Deals With Matters Relating To The Company's Ordinary Business Operations.**

#### *A. Background On The Ordinary Business Standard.*

Rule 14a-8(i)(7) permits a company to omit from its proxy materials a shareholder proposal that relates to the company's "ordinary business" operations. According to the Commission's release accompanying the 1998 amendments to Rule 14a-8, the term "ordinary business" "refers to matters that are not necessarily 'ordinary' in the common meaning of the word," but instead the term "is rooted in the corporate law concept providing management with flexibility in directing certain core matters involving the company's business and operations." Exchange Act Release No. 40018 (May 21, 1998) (the "1998 Release"). In the 1998 Release, the Commission stated that the underlying policy of the ordinary business exclusion is "to confine the resolution of ordinary business problems to management and the board of directors, since it is impracticable for shareholders to decide how to solve such problems at an annual shareholders meeting," and identified two central considerations that underlie this policy. *Id.* As relevant here, one of these considerations is that "[c]ertain tasks are so fundamental to management's ability to run a company on a day-to-day basis that they could not, as a practical matter, be subject to direct shareholder oversight." *Id.* Examples of the tasks cited by the Commission include "management of the

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workforce, such as the hiring, promotion, and termination of employees, decisions on production quality and quantity, and the retention of suppliers.” *Id.*

The 1998 Release further distinguishes proposals pertaining to ordinary business matters from those focusing on “significant social policy issues,” the latter of which are not excludable under Rule 14a-8(i)(7) because they “transcend the day-to-day business matters and raise policy issues so significant that it would be appropriate for a shareholder vote.” 1998 Release. In this regard, when “determining whether the focus of these proposals is a significant social policy issue, [the Staff] consider[s] both the proposal and the supporting statement as a whole.” *See* Staff Legal Bulletin No. 14C, part D.2 (June 28, 2005).

Moreover, in Staff Legal Bulletin No. 14L (Nov. 3, 2021) (“SLB 14L”), the Staff stated that it was “realign[ing] its approach for determining whether a proposal relates to ‘ordinary business’ with the standard the Commission initially articulated in [Exchange Act Release No. 12999 (Nov. 22, 1976) (the “1976 Release”)] . . . and which the Commission subsequently reaffirmed in the 1998 Release.” As such, the Staff stated that it will focus on the issue that is the subject of the shareholder proposal and determine whether it has “a broad societal impact, such that [it] transcend[s] the ordinary business of the company.” The Staff noted further that “proposals squarely raising human capital management issues with a broad societal impact would not be subject to exclusion solely because the proponent did not demonstrate that the human capital management issue was significant to the company” (citing to the 1998 Release and *Dollar General Corp.* (avail. Mar. 6, 2020) and providing “significant discrimination matters” as an example of an issue that transcends ordinary business matters).

A shareholder proposal being framed in the form of a request for a report does not change the nature of the proposal. The Commission has stated that a proposal requesting the dissemination of a report may be excludable under Rule 14a-8(i)(7) if the subject matter of the report is within the ordinary business of the issuer. *See* Exchange Act Release No. 20091 (Aug. 16, 1983). In addition, the Staff has indicated that “[where] the subject matter of the additional disclosure sought in a particular proposal involves a matter of ordinary business . . . it may be excluded under [R]ule 14a-8(i)(7).” *Johnson Controls, Inc.* (avail. Oct. 26, 1999).

## *B. The Proposal Is Excludable Because It Relates To Workplace Safety.*

The Staff has consistently concurred that a company’s workplace health and safety is a matter of ordinary business and that proposals addressing workplace health and safety are excludable under Rule 14a-8(i)(7). The Staff recently considered this issue in the context of a similar proposal. In *Amazon.com, Inc. (International Brotherhood of Teamsters General Fund)* (avail. Apr. 1, 2020, *recon. denied* Apr. 9, 2020) (“*Amazon.com 2020*”), the proposal

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requested a report on the company's efforts to "reduce the risk of accidents" that "describe[s] the [b]oard's oversight process of safety management, staffing levels, inspection and maintenance of facilities and equipment and those of the Company's dedicated third-party contractors." Notably, the supporting statement cited warning letters from the U.S. Department of Labor's Occupational Safety and Health Administration and concerns about lack of disclosure on how the company was dealing with safety issues. In concurring with exclusion under Rule 14a-8(i)(7), the Staff noted that "the [p]roposal focuses on workplace accident prevention, an ordinary business matter, and does not transcend the Company's ordinary business operations." While this decision came before the Staff issued SLB 14L, the Staff's commentary focused on the proposal's subject matter, which aligns with the analysis articulated in SLB 14L.

Similarly, in *Pilgrim's Pride Corp.* (avail. Feb. 25, 2016) (which predated the Staff Legal Bulletins that were rejected in SLB 14L) the Staff applied the the standard initially articulated in 1976 to a proposal that was similar to the Proposal. The proposal in *Pilgrim's Pride* requested that the company publish a report describing the company's policies, practices, performance, and improvement targets related to occupational health and safety. The supporting statement to this proposal noted that workers in that company's industry suffer injury and illness at five times the national average, and suffer carpal tunnel syndrome—a common type of musculo-skeletal disorder—at seven times the national average. The supporting statement further claimed that the company "was recently named to OSHA's Severe Violator Enforcement Program for repeated or willful occupational health and safety ('OHS') violations, and has been fined more than \$300,000 in the last four years for OHS violations." The company noted that workplace safety is at the core of its business operations, and that "[t]he design and operation of the [c]ompany's production facilities center on workplace safety and efficiency." In light of this, the company argued that the broad report requested by the proposal "implicates every aspect of the [c]ompany's workplace safety efforts" and therefore related to the Company's ordinary business operations. The Staff concurred, noting that the proposal "relates to workplace safety." See also *The Home Depot, Inc.* (avail. Mar. 20, 2020) (concurring with the exclusion of a proposal requesting a report on the company's use of prison labor with the supporting statement citing to unsafe or unhealthy working conditions and worker mistreatment when the company argued, among other things, that the proposal was excludable as relating to overall workplace safety, workplace conditions, and general worker compensation issues); *TJX Companies Inc.* (avail. Mar. 20, 2020) (same); *The Chemours Co.* (avail. Jan. 17, 2017) (concurring with the exclusion of a proposal requesting a report "on the steps the [c]ompany has taken to reduce the risk of accidents" with the supporting statement citing to a number of industrial accidents at the company's facilities and significant regulatory fines that had been assessed against the company for various safety violations).

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The Staff's determinations in the foregoing recent precedent are consistent with decades-old precedent concurring with the exclusion of proposals addressing workplace safety as implicating a company's ordinary business operations. *See CNF Transportation, Inc.* (avail. Jan. 26, 1998) (concurring with the exclusion of a proposal requesting that the board of directors develop and publish a safety policy accompanied by a report analyzing the long-term impact of the policy on the company's competitiveness and shareholder value because "disclosing safety data and claims history" was a matter of the company's ordinary business); *Chevron Corp.* (avail. Feb. 22, 1988) (concurring with the exclusion of a proposal as ordinary business because it related to the protection and safety of company employees).

Here, the Proposal requests an audit and report "on the impact of the [C]ompany's policies and practices on the safety and well-being of workers." In addition, the Supporting Statement addresses various concerns with worker safety, citing opinions from regulators on health and safety issues, implementation of the Company's Health and Safety Policy, and perceived causes of safety issues, such as high turnover, staffing shortages, and high workload.

As with the proposals in *Amazon.com 2020* and *Pilgrim's Pride*, the Proposal seeks information on a broad array of day-to-day safety matters at the Company, not just those specifically mentioned in the Proposal and the Supporting Statement. Workplace safety has been and remains important to the Company. Addressing workers' health and safety is integrally related to—and is dynamically integrated into—the management of the Company's operations, the design of the Company's facilities, and many other aspects of the Company's day-to-day operations, including employment staffing levels. As a result, workplace safety involves an enormous range of (in the words of the 1998 Release) "core matters involving the [C]ompany's business and operations," such as compliance with varying regulations around the world, designing and operating facilities, and attracting and retaining associates. In short, workplace safety is a significant component of the design and management of the Company's day-to-day operations. Thus, as in the precedent discussed above, because workplace safety is an integral and routine element of the Company's day-to-day business, the Proposal may properly be excluded under Rule 14a-8(i)(7) as relating to the Company's ordinary business operations.

*C. The Proposal May Be Excluded Because It Relates To Management Of The Company's Workforce.*

The Commission and Staff also have long held that shareholder proposals may be excluded under Rule 14a-8(i)(7) when they relate to the Company's management of its workforce. Notably, in *United Technologies Corp.* (avail. Feb. 19, 1993), the Staff provided the following examples of excludable ordinary business categories: "employee health benefits, general compensation issues not focused on senior executives, *management of the*

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*workplace, employee supervision, labor-management relations, employee hiring and firing, conditions of the employment and employee training and motivation*” (emphasis added). In the 1998 Release, the Commission acknowledged that some limited categories of employment-related proposals may raise significant social policy issues, but stated that “*management of the workforce*, such as the hiring, promotion, and termination of employees” (emphasis added) encompasses “tasks . . . so fundamental to management’s ability to run a company on a day-to-day basis that they could not, as a practical matter, be subject to direct shareholder oversight.” As discussed above, the Proposal requests an audit and report on “the [C]ompany’s policies and practices on the safety and well-being of workers” and recommends that the audit include an “[e]valuation of management and business practices . . . including staffing capacity.” The Supporting Statement specifically references employee turnover, workplace conditions, staffing shortages, employee workload, and implementation of the Company’s Health and Safety Policy, which are core and complicated aspects of managing large operations on a day-to-day basis.

Consistent with the Commission’s statement in the 1998 Release and the Staff’s statement in *United Technologies Corp.* categorizing proposals that address “management of the workforce” as relating to a company’s “ordinary business” operations, the Staff has recognized that a wide variety of proposals pertaining to management of a company’s workforce are excludable under Rule 14a-8(i)(7). For example, in *Yum! Brands, Inc.* (avail. Mar. 6, 2019), the Staff concurred with the exclusion of a proposal relating to adopting a policy not to “engage in any Inequitable Employment Practice,” noting it related “generally to the [c]ompany’s policies concerning its employees and does not focus on an issue that transcends ordinary business matters.” See also *Walmart, Inc.* (avail. Apr. 8, 2019) (concurring with the exclusion of a proposal that requested that the board evaluate the risk of discrimination that may result from [the company’s] policies and practices of hourly workers taking absences from work for personal or family illness, as relating to “management of [the company’s] workforce”); *Starwood Hotels & Resorts Worldwide, Inc.* (avail. Feb. 14, 2012) (concurring with the exclusion of a proposal requesting verification and documentation of U.S. citizenship for the company’s U.S. workforce and requiring training for foreign workers in the U.S. to be minimized because it “relates to procedures for hiring and training employees” and “[p]roposals concerning a company’s management of its workforce are generally excludable under [R]ule 14a-8(i)(7)”); *Northrop Grumman Corp.* (avail. Mar. 18, 2010) (concurring with the exclusion of a proposal requesting that the board identify and modify procedures to improve the visibility of educational status in the company’s reduction-in-force review process, noting that “[p]roposals concerning a company’s management of its workforce are generally excludable under [R]ule 14a-8(i)(7)”); *Donaldson Company, Inc.* (avail. Sept. 13, 2006) (concurring with the exclusion of a proposal requesting the board of directors to oversee company procedures to “assure appropriate ethical standards related to employee relations are adhered to”); *Intel Corp.* (avail. Mar. 18, 1999) (concurring with the exclusion of a proposal seeking adoption of an “Employee Bill of Rights,” which would have

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established various “protections” for the company’s employees, including limited work-hour requirements, relaxed starting times, and a requirement that employees treat one another with dignity and respect, noting that the foregoing was excludable as relating to “management of the workforce”); *W.R. Grace & Co.* (avail. Feb. 29, 1996) (concurring with the exclusion of a proposal regarding the creation of a “high performance workplace based on policies of workplace democracy and meaningful worker participation”).

Like the foregoing precedents, the Proposal is concerned with the Company’s management of its workforce, insofar as it seeks an audit and report relating to the Company’s policies and practices related to worker safety and well-being, and the Supporting Statement refers to multiple aspects of workforce management. The Proposal specifically requests that the audit cover “management and business practices that contribute to an unsafe or violent environment, including staffing capacity.” These elements implicate multifaceted, complex decisions around employee monitoring and supervision, staffing decisions, and employee retention, and, therefore, the Proposal is excludable under Rule 14a-8(i)(7) as relating to the Company’s management of its workforce.

*D. The Proposal Does Not Focus On A Significant Social Policy Issue That Transcends The Company’s Ordinary Business Operations.*

In the 1998 Release, the Commission reaffirmed the standards for when proposals are excludable under the “ordinary business” provision that the Commission had initially articulated in the 1976 Release. In the 1998 Release, the Commission also distinguished proposals pertaining to ordinary business matters that are excludable under Rule 14a-8(i)(7) from those that “focus on” significant social policy issues. The Commission stated, “proposals *relating to* [ordinary business] matters but *focusing on* sufficiently significant social policy issues (e.g., significant discrimination matters) generally would not be considered to be excludable, because the proposals would transcend the day-to-day business matters and raise policy issues so significant that it would be appropriate for a shareholder vote” (emphasis added) 1998 Release.

In contrast, as Staff precedent has established, referencing aspects of a topic that might include significant social policy issues, but which do not define the scope of actions addressed in a proposal and do not limit the principal focus of a proposal, does not transform an otherwise ordinary business proposal into one that transcends ordinary business. For example, the proposal in *Union Pacific Corp.* (avail. Feb. 25, 2008), similar to the Proposal, addressed safety concerns in the course of the company’s operations. The proposal requested disclosures of the company’s efforts to safeguard the company’s operations from terrorist attacks and “other homeland security incidents.” The company argued that the proposal was excludable because the proposal related to the company’s day-to-day efforts to safeguard its operations—including not only terrorist attacks, but also earthquakes, floods, and other



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routine operating risks that were overseen by the Department of Homeland Security but were incident to the company's ordinary business operations. The Staff's response noted that the proposal was excludable because it included matters relating to the company's ordinary business operations despite the fact that safeguarding against terrorist attacks might be viewed as not part of the company's ordinary business. *See also PetSmart, Inc.* (avail. Mar. 24, 2011) (concurring with the exclusion of a proposal requesting that the board require suppliers to certify that they had not violated animal cruelty-related laws, finding that while animal cruelty is a significant social policy issue, the scope of laws covered by the proposals was too broad); *Apache Corp.* (avail. Mar. 5, 2008) (concurring with the exclusion of a proposal requesting the implementation of equal employment opportunity policies based on certain principles and noting that "some of the principles relate to [the company's] ordinary business operations"); *General Electric Co.* (avail. Feb. 10, 2000) (concurring with the exclusion of a proposal relating to the accounting and use of funds for the company's executive compensation program because it both touched upon the significant social policy issue of senior executive compensation, and involved the ordinary business matter of choice of accounting method).

Here, the Proposal's broad application to "safety and well-being" encompasses matters incident to the Company's (and many other businesses') ordinary business operations, ranging from employee injury and illness (including matters of simple first-aid), to matters related to employee monitoring and supervision, employee policies and practices (including those related to health and safety), general employee relations, and other matters related to the Company's management of its workforce. Moreover, the "well-being of workers" broadly encompasses a variety of other employee programs and benefits that the Company offers, such as educational assistance (including tuition reimbursement and family scholarship programs), employee assistance (including financial and legal services, counseling services, resilience skills, and support for families), wellness programs (including physical therapy, weight-loss resources, and smoking, alcohol and drug cessation programs), and training programs (including related to leadership development and communication skills), all of which are ordinary business matters. The fact that the Supporting Statement cites alleged workplace safety concerns does not make workplace safety unique or transcendent, as the supporting statements in both *Amazon.com 2020* and *Pilgrim's Pride* also cited past workplace incidents. The Company acknowledges that workplace safety issues are important. However, nothing about the Proposal, which refers broadly to addressing the Company's "policies and practices" related to "safety and well-being of workers," raises it beyond the day-to-day safety management issues that are incident to the Company's ordinary business operations.

The Company is aware that the Staff has been unable to concur with the exclusion of workforce management and safety proposals under Rule 14a-8(i)(7) where the proposal requested review of health and safety measures taken in connection with the COVID-19

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pandemic. For example, in *Walmart Inc.* (avail. Feb. 19, 2021), the proposal requested that the company create a “Pandemic Workforce Advisory Council” to advise the board of directors on “pandemic-related workforce issues, including health and safety measures, whistleblower protection, and paid sick leave,” and gave the company “discretion to disband the Council when no pandemic has been declared.” Here, the Proposal is distinguishable because, rather than focusing specifically on public health implications of the COVID-19 pandemic as they relate to the workplace, the Proposal focuses on the Company’s general policies and practices related to safety and well-being more broadly. Unlike in *Walmart*, where the proposal specifically requested review of “pandemic-related workforce issues” and the supporting statement focused almost exclusively on various concerns stemming from the pandemic, the Proposal requests a broad review of the Company’s policies and practices related to safety and well-being and makes no mention of a broader societal issue such as the pandemic.

We also believe that the Staff’s guidance in SLB 14L does not preclude excludability of the Proposal because, unlike *Dollar General*, the Proposal does not focus on significant discrimination matters or any other issue “with a broad societal impact” such that it transcends ordinary business matters. Instead, the Proposal focuses on Company-specific issues that the Staff has consistently determined over the years do not transcend ordinary business when applying the “the standard the Commission initially articulated in 1976” and that the Staff has “realign[ed] its approach” with.<sup>1</sup> SLB 14L. *See, e.g., The Chemours Co.* (avail. Jan. 17, 2017) (concurring with the exclusion of a proposal requesting a report “on the steps the [c]ompany has taken to reduce the risk of accidents” with the supporting statement citing to a number of industrial accidents at the company’s facilities and significant regulatory fines that had been assessed against the company for various safety violations); *Intel Corp.* (avail. Mar. 18, 1999) (concurring with the exclusion of a proposal seeking adoption of an “Employee Bill of Rights,” which would have established various “protections” for the company’s employees, including limited work-hour requirements, relaxed starting times, and a requirement that employees treat one another with dignity and respect, noting that the foregoing was excludable as relating to “management of the workforce”).

The Company is aware that the Staff was unable to concur with the exclusion under Rule 14a-8(i)(7) of a proposal in *Amazon.com, Inc.* (avail. Apr. 6, 2022) (“*Amazon.com*

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<sup>1</sup> We recognize that the Commission has adopted rules requiring enhanced disclosure of human capital management matters, and that Chair Gensler has identified retention and turnover as possible topics for further disclosure requirements. However, the Commission’s disclosure rules have never been a measurement of whether a topic implicates a significant social policy issue. For example, Item 103 of Regulation S-K requires disclosure of material legal proceedings, and yet management of legal proceedings has long been an ordinary business issue that does not implicate significant social policy issues.

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2022”) requesting “an independent third-party audit on workplace health and safety evaluating: productivity quotas, surveillance practices, and the effects of these practices on injury rates and turnover.” In its response, the Staff noted that the proposal “transcends ordinary business.” In SLB 14L, the Staff explained that it would reach such a conclusion where the Staff believed that “the proposal raises issues with a broad societal impact.” The Proposal is distinguishable from the proposal in *Amazon.com 2022*. The *Amazon.com 2022* proposal focused on the alleged effect of specific purported company policies on workplace safety (specifically, the alleged impact of purported “productivity quotas [and] surveillance practices, and the effects of these practices on injury rates”). In contrast, the Proposal focuses on the Company’s overall, day-to-day efforts to promote “workplace safety and well-being”—policies that every company maintains as part of its ordinary business operations and that involve the type of day-to-day managerial oversight that has long been found to implicate ordinary business considerations. Second, the Proposal is not focused on a particular aspect of the Company’s operations but has a broader scope as it encompasses employee well-being and other ordinary business aspects of the Company’s employee relations. For these reasons, the Proposal does not raise “human capital management issues with a broad societal impact” and thus is excludable under Rule 14a-8(i)(7).

Finally, although the Proposal and its Supporting Statement refer to concerns about “management and business practices that contribute to an unsafe or violent environment,” the Staff confirmed in *United Technologies Corp.* that management of the workforce is firmly a part of a company’s ordinary business and day-to-day management. Thus, the concerns the Supporting Statement raises do not alter the fact that the Proposal is broadly addressed at assessing wide-ranging aspects of the Company’s ordinary business operations, encompassing the overall “well-being of workers,” the working environment and culture, and processes relating to implementation of the company’s employee policies generally. Accordingly, consistent with the precedent cited above, because the Proposal relates to ordinary business matters—workplace safety and management of the Company’s workforce—and does not focus on a significant social policy issue, the Proposal may be excluded under Rule 14a-8(i)(7).

## CONCLUSION

Based upon the foregoing analysis, the Company intends to exclude the Proposal from its 2023 Proxy Materials, and we respectfully request that the Staff concur that the Proposal may be excluded under Rule 14a-8(i)(7).

We would be happy to provide you with any additional information and answer any questions that you may have regarding this subject. Correspondence regarding this letter should be sent to [shareholderproposals@gibsondunn.com](mailto:shareholderproposals@gibsondunn.com). If we can be of any further

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assistance in this matter, please do not hesitate to call me at (202) 955-8287, or John S. Mitchell, the Company's Senior Deputy General Counsel, at (757) 321-5226.

Sincerely,



Elizabeth A. Ising

Enclosures

cc: John S. Mitchell, Dollar Tree, Inc.  
Laura Krausa, CommonSpirit Health

**EXHIBIT A**



Via email delivery

Corporate Secretary, Janet Dhillon  
Dollar Tree Inc.  
500 Volvo Parkway  
Chesapeake, VA 23320  
[CorpSecy@DollarTree.com](mailto:CorpSecy@DollarTree.com)

January 18, 2023

Re: Shareholder proposal for 2023 Annual Shareholder Meeting

Dear Ms. Dhillon,

CommonSpirit Health (CommonSpirit) is a nonprofit, Catholic health system dedicated to advancing health for all people. Our commitment to serve the common good is delivered through the dedicated work of thousands of physicians, advanced practice clinicians, nurses, and staff; through clinical excellence delivered across a system of 137 hospitals and more than 1,000 care centers serving 21 states; and through more than \$4 billion annually in charity care, community benefits, and government program services. With a large geographic footprint representing diverse populations across the U.S. and a mission to serve the most vulnerable, CommonSpirit is a leader in advancing the shift from sick care to well care, and advocating for social justice and health equity.

The enclosed proposal asks Dollar Tree, Inc.'s Board of Directors (the "Company") to commission and publicly share an independent third-party audit on the impact of the company's policies and practices on the safety and well-being of workers.

CommonSpirit is the lead filer for the enclosed proposal (the "Proposal") for inclusion in the 2023 proxy statement, in accordance with Rule 14a-8 of the General Rules and Regulations of the Securities Exchange Act of 1934. As of January 18, 2023, CommonSpirit has been a shareholder of the Company continuously for more than three years, holding at least \$2,000 in market value and will continue to invest in at least the requisite number of shares for proxy resolutions through the annual shareholders' meeting. The verification of ownership by our custodian, a DTC participant, is included in this packet. One of the filers will attend the Annual Meeting to present the resolution as required by SEC rules.

Per SEC requirements, I am available to meet with the company via teleconference on either January 30, January 31 or February 1, 2023, between the hours of 2:00 and 4:00 ET. If there are any co-filers, they will participate if available or authorize us to engage with the Company on their behalf, within the meaning of Rule 14a-8(b)(iii)(B). Please direct all future correspondence regarding this proposal to me at [REDACTED] or [REDACTED].

I am aware that there has been progress in recent dialogue and that talks are continuing. In the meantime, CommonSpirit is filing this proposal as a placeholder in the absence of reasonable agreements between investors and the Company regarding the safety and wellbeing of the Dollar Tree workforce.

Sincerely,

A handwritten signature in cursive script that reads "Laura Krausa".

Laura Krausa  
System Director Advocacy Programs  
CommonSpirit Health

Attachments: Shareholder Resolution, Verification of Ownership

CC: Julie Wokaty, Interfaith Center on Corporate Responsibility; Matthew Illian, United Church Funds

WHEREAS: Dollar Tree Inc. operates more than 16,000 Dollar Tree and Family Dollar stores across 48 states and five Canadian provinces and employs more than 210,500 associates,<sup>1</sup> providing access to affordable products in underserved areas across the United States.

Dollar Tree's history of repeat workplace safety violations poses significant risks to workers, the company, and investors. Since 2017, the Occupational Safety and Health Administration (OSHA) has conducted more than 500 inspections at Dollar Tree Inc. stores and found more than 300 violations, most commonly for blocked exit routes, fire extinguishers and electrical panels; unsafe walking-working surfaces; and unstable stacks of merchandise.<sup>2</sup> In August 2022, OSHA proposed \$1,233,364 in fines for similar workplace hazards at two Family Dollar stores in Ohio.<sup>3</sup> Continued investment in store safety is critical.

As supply chain disruptions, increasing freight costs, and shipping delays impact Dollar Tree stores nationwide,<sup>4</sup> it is not evident that there are adequate systems to mitigate potential impacts on workers. Staffing levels appear to be insufficient to manage the workload<sup>5</sup> when there are unpredictable shipments and influxes of inventory, which may lead to blocked exits or increased fire hazards. Staffing shortages and high turnover contribute to fatigue, high workload, and further exacerbate safety issues.

Shipments piling up in store rooms resulted in rodent infestation at a Dollar Tree distribution center in Arkansas, putting consumers and workers at risk.<sup>6</sup> In February 2022, the Food and Drug Administration (FDA) alerted the public to potentially contaminated products from Family Dollar stores in six states after investigations revealed the unsanitary conditions.<sup>7</sup>

Despite increased investment in surveillance cameras and other anti-theft technologies, understaffing and high volumes of cash transactions expose staff, customers, and communities to risks of gun violence and robberies.<sup>8</sup> Workers report being ill-equipped to handle such emergencies and a lack of support for workers who've recently been impacted by shootings.<sup>9</sup>

Repeat OSHA violations, the FDA investigation, and reports of violence in stores suggest a lack of effective implementation of Dollar Tree's Health and Safety Policy<sup>10</sup> across stores. While the

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<https://corporate.dollartree.com/investors#:~:text=Operating%20under%20the%20brands%20Dollar.and%20more%20than%20200%2C000%20associates.>

2 <https://www.osha.gov/news/newsreleases/region5/08012022>

3 Ibid.

4

<https://www.retaildive.com/news/a-tale-of-two-dollar-stores-dollar-tree-hit-by-freight-while-dollar-genera/605693/>

5

<https://www.businessinsider.com/family-dollar-dollar-tree-stores-unhygienic-and-chaotic-workers-say-2022-3> ; <https://www.businessinsider.com/how-family-dollar-kept-worker-lawsuits-hidden-arbitration-2021-12>

6 Ibid.

7

<https://www.fda.gov/news-events/press-announcements/fda-alerts-public-potentially-contaminated-products-family-dollar-stores-six-states>

8 <https://www.propublica.org/article/how-dollar-stores-became-magnets-for-crime-and-killing> ;

<https://www.ksla.com/2022/12/08/nopd-4-shot-including-2-innocent-bystanders-dollar-tree-new-orleans/>

9

[https://www.nola.com/news/business/dollar-store-staff-demand-safety-after-new-orleans-shooting/article\\_d0a9098c-78bf-11ed-8c8b-b704fb232146.html](https://www.nola.com/news/business/dollar-store-staff-demand-safety-after-new-orleans-shooting/article_d0a9098c-78bf-11ed-8c8b-b704fb232146.html)

10 [https://www.dollartree.com/file/general/Health\\_and\\_Safety\\_Policy.pdf](https://www.dollartree.com/file/general/Health_and_Safety_Policy.pdf)



company states its managers conduct store safety audits and that employees are engaged through a culture assessment,<sup>11</sup> there is no disclosure demonstrating how these processes inform actions to address workers' safety concerns and priorities.

RESOLVED: Shareholders of Dollar Tree request that the Board of Directors commission an independent third-party audit on the impact of the company's policies and practices on the safety and well-being of workers. A report on the audit, prepared at reasonable cost and omitting proprietary information, should be made available on the company's website.

SUPPORTING STATEMENT: At company discretion, the proponents recommend that an audit include:

- Evaluation of management and business practices that contribute to an unsafe or violent environment, including staffing capacity;
- Meaningful consultation with workers and customers to inform appropriate solutions; and
- Recommendations for actions and regular reporting with progress on identified actions.

March 31, 2023

VIA E-MAIL

Office of Chief Counsel  
Division of Corporation Finance  
Securities and Exchange Commission  
100 F Street, NE  
Washington, DC 20549

Re: *Dollar Tree, Inc.*  
*Shareholder Proposal of CommonSpirit Health*  
*Securities Exchange Act of 1934—Rule 14a-8*

Ladies and Gentlemen:

In a letter dated February 10, 2023, we requested that the staff of the Division of Corporation Finance concur that our client, Dollar Tree, Inc. (the “Company”), could exclude from its proxy statement and form of proxy for its 2023 Annual Meeting of Shareholders a shareholder proposal and statement in support thereof received from CommonSpirit Health (the “Proposal”).

Enclosed as Exhibit A is correspondence from CommonSpirit Health withdrawing the Proposal. In reliance thereon, we hereby withdraw the February 10, 2023 no-action request relating to the Company’s ability to exclude the Proposal pursuant to Rule 14a-8 under the Securities Exchange Act of 1934.

Please do not hesitate to call me at (202) 955-8287, or John S. Mitchell, the Company’s Senior Deputy General Counsel at (757) 321-5226, if you have any questions.

Sincerely,



Elizabeth A. Ising

Enclosure

cc: John S. Mitchell, Dollar Tree, Inc.  
Laura Krausa, CommonSpirit Health

**EXHIBIT A**

**From:** Laura Krausa -CO [REDACTED]  
**Date:** Wednesday, March 29, 2023 at 4:07 PM  
**To:** Jennifer Silberman [REDACTED]  
**Subject:** Re: Proposal withdrawal confirmation

**CAUTION: This email originated from outside of the organization. Do not click on links or open attachments unless you were expecting them.**

Yes, confirmed. We are withdrawing.

Thanks so much,  
Laura

**Laura Krausa, MNM**  
System Director Advocacy Programs  
Advocacy  
CommonSpirit Health®

[REDACTED]

[REDACTED]

On Wed, Mar 29, 2023 at 4:10 PM Jennifer Silberman <[REDACTED]> wrote:

**USE CAUTION - EXTERNAL EMAIL**

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Hello - Thank you for the constructive dialogue. Would you please confirm that CommonSpirit has withdrawn the shareholder proposal on worker safety submitted for inclusion in Dollar Tree's 2023 proxy statement?

Best, Jennifer

Jennifer Silberman

SVP, Chief Sustainability Officer

Dollar Tree | Family Dollar

Mobile: [REDACTED]

Email: [REDACTED]

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