

DOLLAR GENERAL CORPORATION

AUDIT COMMITTEE CHARTER

(Adopted by the Board of Directors on July 20, 2007; Amended September 20, 2007)

1. Scope and Purpose

The primary purpose of the Audit Committee (the "Committee") is to oversee (a) the accounting and financial reporting processes of the Company, (b) the audits and integrity of the Company's financial statements, (c) the Company's compliance with legal and regulatory requirements, (d) the qualifications, performance, independence and compensation of the outside auditors, and (e) the performance of the Company's internal audit function. The Committee accomplishes these responsibilities, in part, (i) through its reviews of (A) financial reports and other financial information, a portion of which is provided by the company to regulatory bodies, the public and other users thereof, (B) the Company's systems of internal accounting and financial controls, and (C) the annual independent audit of the Company's financial statements, (ii) by inquiring of management from time to time as to the Company's legal compliance and ethics programs and the Company's compliance with legal and regulatory requirements, and (iii) retaining outside auditors for the Company and reviewing the scope of their work, as well as other work for which the auditors or others may be engaged, to assure the independence of the annual audit of the Company.

2. Committee Responsibilities

The Committee's responsibility is one of oversight and it recognizes that the Company's management is responsible for the preparation and the integrity of the Company's financial statements and that the outside auditors are responsible for auditing those financial statements. Additionally, the Committee recognizes that financial management, including the internal audit staff, as well as the outside auditors, have more knowledge and detailed information about the Company than do Committee members; consequently, in carrying out its oversight responsibilities, the Committee is not providing any expert or special assurance as to the Company's financial statements or any professional certification as to the outside auditor's work.

The following shall be the common recurring activities of the Committee in carrying out its oversight function. These activities are set forth as a guide with the understanding that the Committee may diverge from this guide as appropriate to the extent permitted by applicable law or regulation.

- a. The Committee shall review and approve the Company's Form 10-Ks.
- b. The Committee shall review and approve the Company's Form 10-Qs.
- c. The Committee shall review with management and the outside auditors:
 - all communications required by GAAS, including those described in Statement on Auditing Standards No. 61 and SEC Rule 2.07;
 - the quality and adequacy of internal controls, any related significant findings and recommendations of the outside auditors together with management's responses thereto, and any special audit steps adopted in light of any material control deficiencies;

- any major issues regarding accounting principles and financial statement presentations, including any significant changes in the Company's selection or application of accounting principles;
 - the effect of regulatory and accounting initiatives, as well as off-balance sheet structures, on the Company's annual financial statements; and
 - any analyses setting forth significant financial reporting issues and judgments made in connection with the preparation of the annual financial statements, including analyses of the effects of alternative GAAP methods on those financial statements.
- d. The Committee shall engage the Company's outside auditors for all audit and permitted non-audit services, pre-approve the scope of those services and any related fees to be paid to the outside auditors and, in connection therewith:
- review the Standard Operating Procedures for Engaging the External Auditors;
 - request that the outside auditors timely report all critical accounting policies and practices to be used, all alternative treatments of financial information under GAAP that have been discussed with management, the ramifications of the use of such alternatives and the treatment preferred by the outside auditors, and other material written communications between the outside auditors and management;
 - confirm with the outside auditors that the lead audit partner and the audit partner responsible for directing and/or reviewing the audit have not performed audit services for the Company in each of the five previous years;
 - obtain from the outside auditors a formal written statement delineating all relationships between the outside auditors and the Company that might bear on the outside auditors independence consistent with Independence Standards Board Standard No. 1; and
 - confirm that the Company's CEO, Controller, CFO, CAO, or other person serving in an equivalent position were not employed by the Company's outside auditors in the one-year preceding the date of the audit.
- e. The Committee shall establish procedures for the receipt, retention and treatment of complaints received by the Company regarding accounting, internal accounting controls or auditing matters and the confidential, anonymous submission by employees of the Company of concerns regarding questionable accounting or auditing matters.

3. Composition and Membership

The Committee shall be comprised of not less than two members of the Board. Each member of the Committee must satisfy applicable law, including the rules of the Securities and Exchange Commission. Any member of the Committee may be removed from the Committee, with or without cause, by resolution of the Board. Each member of the Committee shall have one vote on all matters except that any action of the Committee shall require the approval of at least one member who is a designee of KKR 2006 Fund L.P. Irrespective of any rejection of, or tie with respect to, any matter considered by the Committee, such matter may be referred directly to the Board. In addition, any Committee member has the right, at any time, to refer any matter considered by the Committee to the Board. Subject to and in accordance with the provisions set forth above, the Committee shall act only on the affirmative vote of a majority of the members at a meeting or by unanimous written consent in accordance with the terms of the Corporation's Bylaws.

4. Meeting Schedule

The Committee shall schedule at least four meetings annually and otherwise, as circumstances require. Minutes of all meetings shall be kept. The Chairman of the Committee, on behalf of the Committee, shall regularly report on the Committee's activities and actions to the Board to the extent considered necessary and appropriate.