

DOLLAR GENERAL CORP

FORM 8-K (Current report filing)

Filed 02/23/05 for the Period Ending 02/23/05

Address	100 MISSION RIDGE GOODLETTSVILLE, TN, 37072
Telephone	6158554000
CIK	0000029534
Symbol	DG
SIC Code	5331 - Retail-Variety Stores
Industry	Discount Stores
Sector	Consumer Cyclical
Fiscal Year	02/02

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

FORM 8-K

Current Report
Pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934

Date of Report (Date of earliest event reported): February 23, 2005

Dollar General Corporation

(Exact Name of Registrant as Specified in Charter)

Tennessee	001-11421	61-0502302
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(State or Other Jurisdiction of Incorporation)	(Commission File Number)	(I.R.S. Employer Identification No.)

100 Mission Ridge Goodlettsville, Tennessee	37072
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(Address of Principal Executive Offices)	(Zip Code)

Registrant's telephone number, including area code: (615) 855-4000

(Former name or former address, if changed since last report)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
- Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
- Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

ITEM 7.01. REGULATION FD DISCLOSURE

On February 23, 2005, Dollar General Corporation (the "Company") issued the news release attached hereto as Exhibit 99 which is incorporated by reference as if fully set forth herein.

ITEM 9.01. FINANCIAL STATEMENTS AND EXHIBITS

- (a) Financial Statements of businesses acquired. N/A
- (b) Pro Forma Financial Information. N/A
- (c) Exhibits. See Exhibit Index immediately following the signature page hereto.

SIGNATURE

Pursuant to the requirements of the Securities Exchange Act of 1934, the Registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

Date: February 23, 2005

DOLLAR GENERAL CORPORATION

By: /s/ Susan S. Lanigan

Susan S. Lanigan
Senior Vice President and General Counsel

EXHIBIT INDEX

Exhibit No. -----	Description -----
99	News release dated February 23, 2005.

Dollar General Announces Review of Accounting for Leasing Transactions

GOODLETTSVILLE, Tenn.--(BUSINESS WIRE)--Feb. 23, 2005--Dollar General Corporation (NYSE:DG) announced today that, like many retailers, it is reviewing its accounting practices with respect to leasing transactions. Many restaurant and retail companies have recently announced that they are revising their accounting practices for leases as a result of a recent clarification of generally accepted accounting principles. Results of the Company's review will require a charge to the Company's financial statements for the current and/or prior years. Based on its preliminary assessment, the Company will likely accelerate the amortization expense on certain leasehold improvements whose depreciable life (currently eight years) exceeds the applicable non-cancelable lease term. Such accelerated amortization would have no effect on historical or future cash flows or the timing of payments under the related leases. The Company intends to complete its lease accounting analysis prior to filing its fiscal 2004 (year ended January 28, 2005) Annual Report on Form 10-K.

2004 Earnings Conference Call

Dollar General is scheduled to announce earnings for the year ended January 28, 2005 on Thursday, March 17, 2005. The Company will host a conference call on Thursday, March 17, 2005, at 10 a.m. EST to discuss the year's results and the outlook for 2005. The security code for the conference call is "Dollar General." If you wish to participate, please call (334) 260-2280 at least 10 minutes before the conference call is scheduled to begin. The call will also be broadcast live online at www.dollargeneral.com. A replay of the conference call will be available until 5 p.m. EST on Thursday, March 31, online or by calling (334) 323-7226. The replay pass code is 13584540.

About Dollar General

Dollar General is a Fortune 500(R) discount retailer with 7,320 neighborhood stores as of January 28, 2005. Dollar General stores offer convenience and value to customers by offering consumable basic items that are frequently used and replenished, such as food, snacks, health and beauty aids and cleaning supplies, as well as a selection of basic apparel, housewares and seasonal items at everyday low prices. The Company store support center is located in Goodlettsville, Tennessee. Dollar General's Web site can be reached at www.dollargeneral.com.

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