



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3561

July 26, 2017

Denise A. Paulonis
Executive Vice President & Chief Financial Officer
The Michaels Companies, Inc.
8000 Bent Branch Drive
Irving, Texas 75063

Re: The Michaels Companies, Inc.
Form 10-K for the Fiscal Year Ended January 28, 2017
Filed March 7, 2017
File No. 1-36501

Dear Ms. Paulonis:

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

cc: James E. Sullivan
Chief Accounting Officer & Controller