



DIVISION OF  
CORPORATION FINANCE

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

February 16, 2021

Mark S. Cosby  
Chief Executive 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 February 1, 2020**  
**Filed March 27, 2020**  
**File No. 001-36501**

Dear Mr. Cosby:

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