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April 20, 2010

Mr. Ronald K. Lorentzen
Deputy Assistant Secretary of Commerce for Import Administration
U.S. Department of Commerce
Room 1870
1401 Constitution Avenue, N.W.
Washington, D.C. 20230

RE: Comments to Department of Commerce on Retrospective Antidumping and Countervailing Duty System

Dear Mr. Lorentzen:

Michael's Stores, Inc. of Irving, Texas is pleased to comment on the merits of a prospective system of assessment and collection of antidumping and countervailing duties in the United States. We commend the Department for soliciting a broad range of public input on this important question in preparation of a forthcoming report to Congress on the advantages and disadvantages of the current retrospective system.

Under the retrospective system, importers do not know, and cannot know, the amount of duties that may be applied to their imports subject to antidumping and countervailing duty proceedings. The results now depend on Commerce Department calculations that use information not available to importers and, in many cases, to exporters and foreign producers as well. No other country in the world presents importers with such an untenable situation.

The result for companies like ours is the loss of access to imports. Because our suppliers cannot afford to take the risk of dramatic increases in duty liability, we lose access imports even if we are not liable to pay these additional duties ourselves. Quite simply, if foreign suppliers have a market other than the U.S. to sell to, they will avoid the U.S., where their duty requirements are more uncertain than in any other market.

We support enforcement of our trade laws; but there is a better way to enforce them without penalizing importers and downstream users in the United States that need globally priced and competitive components and raw materials for manufacturing and distribution. The law should allow importers to know their duty liability in advance and pay that duty at

the time of importation without the uncertainty and fear of massive increases. This approach would be fair to all concerned and would protect domestic petitioners from dumped or subsidized imports without creating unacceptable risks for importers and unacceptable shortages for downstream users.

Thank you for the opportunity to comment on this important issue. We ask that your report to Congress reflect our views.

Sincerely,

A handwritten signature in blue ink, appearing to read 'M. Veitenheimer', with a long horizontal flourish extending to the right.

Michael J. Veitenheimer
Senior Vice President, General Counsel & Secretary
Michaels Stores, Inc.