



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop: 3561

March 26, 2018

Via E-Mail

Mr. Robb Giammatteo  
Chief Financial Officer  
Ascena Retail Group, Inc.  
933 MacArthur Boulevard,  
Mahwah, New Jersey 07430

**Re: Ascena Retail Group, Inc.  
Form 10-K for the Fiscal Year Ended July 29, 2017  
Filed September 25, 2017  
File No. 000-11736**

Dear Mr. Giammatteo:

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/ Joel Parker

Joel Parker  
Senior Assistant Chief Accountant  
Office of Beverages, Apparel, and  
Mining