

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

DIVISION OF CORPORATION FINANCE

Mailstop 3561

October 26, 2017

Judd T. Nystrom Chief Financial Officer At Home Group Inc. 1600 East Plano Parkway Plano, Texas 75074

Re: At Home Group Inc.

Registration Statement on Form S-3

Filed October 20, 2017 File No. 333-221044

Dear Mr. Nystrom:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Danilo Castelli, Attorney Advisor, at (202)551-6521 with any questions.

Sincerely,

/s/ Lisa M. Kohl for

Mara L. Ransom Assistant Director Office of Consumer Products

cc: Mary Jane Broussard, General Counsel, At Home Group Inc. Andrew B. Barkan, Esq., Fried Frank, Harris, Shiver, & Jacobson LLP