



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3561

March 1, 2018

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

**Re: At Home Group Inc.**  
**Form 10-K for the Fiscal Year Ended January 28, 2017**  
**Filed April 5, 2017**  
**File No. 001-37849**

Dear Mr. Nystrom:

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/ James Allegretto

James Allegretto  
Senior Assistant Chief Accountant  
Office of Consumer Products