



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

DIVISION OF  
CORPORATION FINANCE

April 16, 2020

Steven A. Michaels  
Chief Financial Officer  
Aaron's Holdings Company, Inc.  
400 Galleria Parkway SE, Suite 300  
Atlanta, Georgia 30339-3182

**Re: Aaron's Holdings Company, Inc.  
Registration Statement on Form S-4  
Filed April 13, 2020  
File No. 333-237657**

Dear Mr. Michaels:

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 Jacqueline Kaufman at 202-551-3797 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Trade & Services

cc: Robert J. Leclerc