



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

Mail Stop 7010

June 24, 2008

By U.S. Mail and Facsimile

Mr. Robert D. Davis  
Chief Financial Officer  
Rent-A-Center, Inc.  
5501 Headquarters Drive  
Plano, TX 75024

**Re: Rent-A- Center, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2007**  
**Form 10-Q for the Fiscal Quarter Ended March 31, 2008**  
**File No. 000-25370**

Dear Mr. Davis:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

If you have any further questions regarding our review of your filings, please direct them to Dale Welcome, Staff Accountant, at (202) 551-3865, Jeanne Baker, Assistant Chief Accountant, at (202) 551-3691 or, in their absence, to the undersigned at (202) 551-3768.

Sincerely,

John Cash  
Accounting Branch Chief