



DIVISION OF  
CORPORATION FINANCE

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

May 2, 2024

Fahmi Karam  
Chief Financial Officer  
Upbound Group, Inc.  
5501 Headquarters Drive  
Plano, TX 75024

**Re: Upbound Group, Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2023**  
**File No. 001-38047**

Dear Fahmi Karam:

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,

Division of Corporation Finance  
Office of Trade & Services