



DIVISION OF  
CORPORATION FINANCE

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

*Via U.S. Mail and Facsimile (404) 240-6520*

Mail Stop 4631

February 12, 2010

Robert P. Sinclair  
Vice President, Corporate Controller  
Aaron's, Inc.  
309 E. Paces Ferry Road, N.E.  
Atlanta, Georgia 30305-2377

**Re: Aaron Rents, Inc.  
Form 10-K  
Filed March 2, 2009  
File No. 1-13941**

Dear Mr. Sinclair:

We have completed our review of your Form 10-K for the fiscal year ended December 31, 2008, and related filings, and have no further comments at this time.

Sincerely,

Pamela Long  
Assistant Director

Cc: David Eaton (*via facsimile 404/541-3188*)  
Kilpatrick Stockton LLP  
1100 Peachtree Street  
Atlanta, GA 30309