



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

DIVISION OF
CORPORATION FINANCE

January 24, 2017

Mail Stop 4631

Via E-Mail

Aaron's, Inc.
Mr. Steven A. Michaels
Chief Financial Officer
400 Galleria Parkway SE, Suite 300
Atlanta GA30339-3194

Re: Aaron's, Inc.
Form 10-K for Fiscal Year Ended December 31, 2015
Filed February 29, 2016
File No. 1-13941

Dear Mr. Michaels:

We have completed our review of your filings. 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/ Terence O'Brien

Terence O'Brien
Accounting Branch Chief
Office of Manufacturing and
Construction