

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

July 30, 2024

C. Kelly Wall Chief Financial Officer The Aaron's Company, Inc. 400 Galleria Parkway SE, Suite 300 Atlanta, Georgia 30339

> Re: The Aaron's Company, Inc. Form 10-K for Fiscal Year Ended December 31, 2023 File No. 001-39681

Dear C. Kelly Wall:

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,

Division of Corporation Finance Office of Trade & Services