



DIVISION OF
CORPORATION FINANCE

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

December 4, 2025

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

Re: Upbound Group, Inc.
Form 10-K for Fiscal Year Ended December 31, 2024
Filed February 25, 2025
Form 10-Q for Fiscal Period Ended June 30, 2025
Filed July 31, 2025
File No. 001-38047

Dear Fahmi W. Karam:

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