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December 19, 2014

CERTIFIED MAIL
RETURN RECEIPT REQUESTED

Top Hat Plan Exemption
Employee Benefits Security Administration
Room N-1513
U.S. Department of Labor
200 Constitution Avenue NW
Washington, DC 20210

2014 DEC 29 PM 4:15
U.S. DEPT. OF LABOR

Dear Sir or Madam:

Pursuant to Section 2520.104-23(b) of the Department of Labor Regulations, the following information is hereby submitted:

Employer's Name: Aaron's, Inc.

Employer's Address: 309 East Paces Ferry Road Atlanta, GA 30305-2377

Employer's Tax ID#: 58-0687630

Declaration: The Employer currently maintains a plan or plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

Statement: The Employer currently maintains the Aaron's, Inc. Deferred Compensation Plan, which at the present time covers 150 employees.

Copies of the Plan will be provided to the Secretary of the Department of Labor upon request.

For additional information, please contact me.

Sincerely,

John Karr
Director, Compensation and Benefits
Aaron's, Inc.

Aaron's, Inc.®
309 E. Paces Ferry Rd., N.E.
Atlanta, Georgia 30305-2377

i's, Inc.

ces Ferry Road, N.E., Suite 1100
orgia 30305-2377

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