

AARON RENTS INC  
Form 8-K  
July 25, 2007

**SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549**

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**FORM 8-K**

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**CURRENT REPORT**

Pursuant to Section 13 or 15(d) of the  
Securities Exchange Act of 1934

Date of Report (Date of Earliest Event Reported): July 24, 2007

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**AARON RENTS, INC.**

(Exact name of Registrant as Specified in its Charter)

Georgia  
(State or other Jurisdiction of  
Incorporation or Organization)

1-13941  
(Commission File  
Number)

58-0687630  
(IRS Employer  
Identification No.)

309 E. Paces Ferry Road, N.E.  
Atlanta, Georgia  
(Address of principal executive offices)

30305-2377  
(Zip code)

Registrant's telephone number, including area code: (404) 231-0011

**Not Applicable**

(Former name or former address, if changed since last report)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions (*see* General Instruction A.2. below):

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
- Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
- Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))



**ITEM 2.02. RESULTS OF OPERATIONS AND FINANCIAL CONDITION**

On July 24, 2007, Aaron Rents, Inc. issued a press release to announce its financial results for the second quarter of 2007. A copy of the press release is attached as Exhibit 99.1.

The press release presents the Company's growth in net earnings from the first six months of 2006 to the comparable period in 2007 excluding the gain from the sales of the Company's Puerto Rican operations in 2006 and a parking deck at the Company's corporate headquarters in 2007. It also presents the Company's estimate of its diluted earnings per share for fiscal 2007 excluding the gain on the sale of the parking deck. As neither dispositions of a significant number of stores to a single purchaser nor material real estate sales are common occurrences in the Company's businesses, management believes that presentation of these particular non-GAAP financial measures are useful because they allow investors to more easily evaluate and compare the performance of the Company's core sales and lease ownership and corporate furnishings businesses from period to period. Non-GAAP financial measures however should not be considered in isolation or as an alternative to financial measures calculated and presented in accordance with GAAP, such as the Company's GAAP basis net earnings and diluted earnings per share, which are also presented in the press release.

**ITEM 9.01. FINANCIAL STATEMENTS AND EXHIBITS**

(a) Financial Statements of Businesses Acquired:

None.

(b) Pro Forma Financial Information:

None.

(d) Exhibits:

<b><u>Exhibit No.</u></b>	<b><u>Description</u></b>
99.1	Aaron Rents, Inc. press release dated July 24, 2007, announcing the Company's financial results for the second quarter of 2007 (furnished pursuant to Item 2.02 of Form 8-K).

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**SIGNATURES**

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

AARON RENTS, INC.

By: /s/ Gilbert L. Danielson  
Gilbert L. Danielson  
Executive Vice President,  
Chief Financial Officer

Date: July 24, 2007