

August 18, 2020

Austin Singleton
Chief Executive Officer
OneWater Marine Inc.
6275 Lanier Islands Parkway
Buford, Georgia 30518

Inc.

Statement on Form S-1

13, 2020

Re: OneWater Marine

Draft Registration

Submitted August

CIK No. 0001772921

Dear Mr. Singleton:

This is to advise you
that we do not intend to review your registration statement.

We request that you publicly file your registration statement no
later than 48 hours prior
to the requested effective date and time. Please refer to Rules 460 and
461 regarding requests for
acceleration. 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.

Please contact Nicholas
Lamparski at (202) 551-4695 with any questions.

Sincerely,

Division of Corporation Finance

Office of Trade & Services

cc:

David P. Oelman