



September 15, 2020

Mara Ransom
Chief
Office of Trade & Services
United States Securities and Exchange Commission
Division of Corporation Finance
100 F. Street, N.E.
Washington, D.C. 20549-3561

Re: OneWater Marine Inc.
 Registration Statement on Form S-1
 Filed September 14, 2020
 File No. 333-248774

Ladies and Gentlemen:

On behalf of OneWater Marine Inc., and pursuant to Rule 461 promulgated under the Securities Act of 1933, as amended, the undersigned hereby requests that the effective date of the above-referenced Registration Statement on Form S-1 be accelerated to 4:00 P.M., Washington, D.C. time, on September 16, 2020, or as soon as practicable thereafter.

Thank you for your assistance in this matter.

Very truly yours,

ONEWATER MARINE INC.

By: /s/ Jack Ezzell

Name: Jack Ezzell

Title: Chief Financial Officer

Enclosures

cc: David P. Oelman, Vinson & Elkins L.L.P.
Katherine Frank, Vinson & Elkins L.L.P.
