



October 21, 2019

Mara Ransom
Assistant Director
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 October 15, 2019
File No. 333-232639

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 October 23, 2019, 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.
James R. Brown, Vinson & Elkins L.L.P.
