



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

May 26, 2011

Via E-mail

William H. McGill Jr.  
Chairman of the Board and Chief Executive Officer  
MarineMax, Inc.  
18167 U.S. Highway 19 North, Suite 300  
Clearwater, Florida 33764

**Re: MarineMax, Inc.  
Form 10-K for Fiscal Year Ended September 30, 2010  
Filed December 2, 2010  
Definitive Proxy Statement on Schedule 14A  
Filed December 10, 2010  
Forms 10-Q for Fiscal Quarters Ended  
December 31, 2010 and March 31, 2011  
Filed February 8, 2011 and May 2, 2011, respectively  
File No. 001-14173**

Dear Mr. McGill:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Brigitte Lippmann for

H. Christopher Owings  
Assistant Director

cc: Robert S. Kant  
Greenberg Traurig LLP