



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

DIVISION OF  
CORPORATION FINANCE

October 31, 2024

Michael H. McLamb  
Chief Financial Officer  
MarineMax, Inc.  
2600 McCormick Drive, Suite 200  
Clearwater, FL 33759

**Re: MarineMax, Inc.**  
**Form 8-K**  
**Filed March 12, 2024**  
**File No. 001-14173**

Dear Michael H. McLamb:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc: Manny Alvare