



DIVISION OF  
CORPORATION FINANCE

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

September 1, 2020

David King  
Chief Executive Officer  
Water Now, Inc.  
5000 South Freeway, Suite 110  
Fort Worth, TX 76115

**Re: Water Now, Inc.**  
**Preliminary Proxy Statement on Schedule 14A**  
**Filed August 18, 2020**  
**File No. 000-55825**

Dear Mr. King:

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 Technology

cc: George L. Diamond, Esq.