



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

DIVISION OF
CORPORATION FINANCE

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.