



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

DIVISION OF  
CORPORATION FINANCE

Mailstop 3561

May 22, 2018

William P. Murnane  
Chief Executive Officer  
Lazydays Holdings, Inc.  
6130 Lazydays Boulevard  
Seffner, Florida 33584

**Re: Lazydays Holdings, Inc.  
Amendment No. 2 to Registration Statement on Form S-1  
Filed May 22, 2018  
File No. 333-224063**

Dear Mr. Murnane:

We have reviewed your amended registration statement and have the following comment. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter by amending your registration statement and providing the requested information. If you do not believe our comment applies to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your registration statement and the information you provide in response to this comment, we may have additional comments.

General

1. We note that you have revised your registration statement to register units issuable upon exercise of options, which units consist of warrants to purchase common stock. You have also registered the underlying warrants and common stock. Because the underlying layers of the options are not yet outstanding, you may not register them at this time. Please note that we permit the registration of securities for resale where only one layer of the securities is not yet outstanding.

William P. Murnane  
Lazydays Holdings, Inc.  
May 22, 2018  
Page 2

Please contact Danilo Castelli, Staff Attorney, at (202)551-6521 or me at (202)551-3720 with any other questions.

Sincerely,

/s/ Mara L. Ransom

Mara L. Ransom  
Assistant Director  
Office of Consumer Products

cc: Esther Moreno, Esq.