



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 3561

September 5, 2018

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

Re: Lazydays Holdings, Inc.
Registration Statement on Form S-4
Filed August 31, 2018
File No. 333-227156

Dear Mr. Murnane:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Scott Anderegg, Attorney-Advisor, at (202) 551-3342 with any questions.

Sincerely,

/s/ Mara L. Ransom

Mara Ransom
Assistant Director
Office of Consumer Products