Mail Stop 3561

September 9, 2008

William H. McGill Jr. Chief Executive Officer MarineMax, Inc. 18167 U.S. Highway 19 North Clearwater, FL 33764

> Re: MarineMax, Inc. Form 10-K for Fiscal Year Ended September 30, 2007 Filed December 11, 2007 File No. 1-14173

Dear Mr. McGill:

We have completed our review of your Form 10-K and have no further comments at this time.

Sincerely,

H. Christopher Owings Assistant Director