



DIVISION OF  
CORPORATION FINANCE

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

July 16, 2013

Via E-mail

Charles E. Christmas  
Chief Financial Officer and Treasurer  
Mercantile Bank Corporation  
310 Leonard Street, NW  
Grand Rapids, Michigan 49504

**Re: Mercantile Bank Corporation**  
**Form 10-K for Fiscal Period Ended December 31, 2012**  
**Filed March 14, 2013**  
**File No. 000-26719**

Dear Mr. Christmas:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ John P. Nolan

John P. Nolan  
Senior Assistant Chief Accountant