



DIVISION OF
CORPORATION FINANCE

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

February 23, 2022

Charles E. Christmas
Chief Financial Officer
Mercantile Bank Corporation
310 Leonard St., N.W.
Grand Rapids, MI 49504

Re: Mercantile Bank Corporation
Registration Statement on Form F-4
Filed February 16, 2022
File No. 333-262796

Dear Mr. Christmas:

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 Sonia Bednarowski at 202-551-3666 with any questions.

Sincerely,

Division of Corporation Finance
Office of Finance