



DIVISION OF
CORPORATION FINANCE

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

July 9, 2020

Patrick J. Fehring
Chief Executive Officer
Level One Bancorp, Inc.
32991 Hamilton Court
Farmington Hills, MI 48334

Re: Level One Bancorp, Inc.
Registration Statement on Form S-3
Filed July 2, 2020
File No. 333-239671

Dear Mr. Fehring:

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 Donald Field at 202-551-3680 with any questions.

Sincerely,

Division of Corporation Finance
Office of Finance