



DIVISION OF  
CORPORATION FINANCE

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

December 23, 2019

Daniel R. Sheehan  
Chairman and Chief Executive Officer  
Professional Holding Corp.  
396 Alhambra Circle, Suite 255  
Coral Gables, FL 33134

**Re: Professional Holding Corp.  
Amendment No. 1 to Draft Registration Statement on Form S-1  
Submitted December 13, 2019  
CIK No. 0001630856**

Dear Mr. Sheehan:

We have reviewed your amended draft registration statement and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter by providing the requested information and either submitting an amended draft registration statement or publicly filing your registration statement on EDGAR. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing the information you provide in response to these comments and your amended draft registration statement or filed registration statement, we may have additional comments.

Amendment No. 1 to Draft Registration Statement on Form S-1 filed December 13, 2019

Note B - Pro Forma Adjustments, page 32

1. Please supplementally provide the computation of the fair value of consideration paid for MBI's common equity of \$84,358 in adjustment (i).

Comparative Historical And Unaudited Pro Forma Per Share Data, page 35

2. Please tell us how you determined the actual amounts of Company End of Period Diluted Shares Outstanding and MBI End of Period Diluted Shares Outstanding at September 30, 2019 and December 31, 2018, respectively.

Daniel R. Sheehan  
Professional Holding Corp.  
December 23, 2019  
Page 2

You may contact Christina Harley at 202-551-3695 or Gus Rodriguez at 202-551-3752 if you have questions regarding comments on the financial statements and related matters. Please contact Julia Griffith at 202-551-3267 or Dietrich King at 202-551-8071 with any other questions.

Sincerely,

Division of Corporation Finance  
Office of Finance