



DIVISION OF
CORPORATION FINANCE

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

September 9, 2021

Daniel R. Sheehan
Chairman & Chief Executive Officer
Professional Holding Corp.
5100 PGA Boulevard
Suite 101
Palm Beach Gardens, FL 33418

Re: Professional Holding Corp.
Registration Statement on Form S-3
Filed September 1, 2021
File No. 333-259233

Dear Mr. Sheehan:

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 Eric Envall at (202) 551-3234 with any questions.

Sincerely,

Division of Corporation Finance
Office of Finance