## Mail Stop 4561

Michael H. Price Chairman of the Board, President and Chief Executive Officer Mercantile Bank Corporation 310 Leonard Street NW Grand Rapids, Michigan 49504 By U.S. Mail and facsimile to (616)-726-1500

**Re:** Mercantile Bank Corporation

Form 10-K for the Fiscal Year ended December 31, 2006 Form 10-Q for the Fiscal Quarter ended March 31, 2007 Form 10-Q for the Fiscal Quarter ended June 30, 2007 File No. 000-26719

Dear Mr. Price:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Donald A. Walker Senior Assistant Chief Accountant