

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