



DIVISION OF  
CORPORATION FINANCE

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

September 19, 2025

Raymond E. Reitsma  
Chief Executive Officer  
Mercantile Bank Corporation  
310 Leonard Street, NW  
Grand Rapids, MI 49504

**Re: Mercantile Bank Corporation  
Registration Statement on Form S-4  
Filed September 16, 2025  
File No. 333-290303**

Dear Raymond E. Reitsma:

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 Robert Arzonetti at 202-551-8819 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Finance

cc: Brad Wyatt