[MERCANTIL BANK HOLDING CORPORATION LETTERHEAD]

December 12, 2018

BY EDGAR

Erin Purnell Staff Attorney, Office of Financial Services United States Securities and Exchange Commission Division of Corporation Finance 100 F Street, NE Washington, DC 20549

Re: Mercantil Bank Holding Corp Registration Statement on Form S-1 File No. 333-227744

Ladies and Gentlemen:

Mercantil Bank Holding Corporation (the "<u>Company</u>") hereby requests withdrawal of its request filed with the Securities and Exchange Commission (the "<u>Commission</u>") on December 11, 2018, that the Commission accelerate the effective date of the above-referenced Registration Statement.

Please call Chip MacDonald of Jones Day, at (404)581-8622, if you have any questions concerning the foregoing. Thank you for your attention to this matter.

[Signature Page Follows]

Very truly yours,

Mercantil Bank Holding Corporation

/s/ Millar Wilson By: Millar Wilson Title: Chief Executive Officer

cc: Ralph F. MacDonald, III, Jones Day