## [MERCANTIL BANK HOLDING CORPORATION LETTERHEAD]

December 18, 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:

In accordance with Rule 461 of the United States Securities and Exchange Commission's General Rules and Regulations under the Securities Act of 1933, Mercantil Bank Holding Corporation (the "Company") hereby requests that the effective time and date of the Company's Registration Statement on Form S-1, as amended, (File No. 333-227744) (the "Registration Statement") be accelerated to today at 4:15 p.m., Eastern time, or as soon as practicable thereafter. Once the Registration Statement has been declared effective, we respectfully request that you confirm effectiveness with our counsel, Chip MacDonald of Jones Day, at (404) 581-8622.

Please call Chip MacDonald 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

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

Ralph F. MacDonald, III, Jones Day

cc:

[Company Acceleration Request]