



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

DIVISION OF
CORPORATION FINANCE

March 9, 2020

David Walker
Executive Vice President and Chief Financial Officer
Level One Bancorp Inc
32991 Hamilton Court
Farmington Hills, MI 48334

Re: Level One Bancorp Inc
Registration Statement on Form S-4
Filed March 5, 2020
File No. 333-236920

Dear Mr. Walker:

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 John Stickel at 202-551-3324 with any questions.

Sincerely,

Division of Corporation Finance
Office of Finance

cc: Bill Fay