Mail Stop 4561

February 19, 2008

Jon W. Swets Senior Vice President and Chief Financial Officer Macatawa Bank Corporation 10753 Macatawa Drive Holland, Michigan 49424

Re: Macatawa Bank Corporation Form 10-K for the Fiscal Year Ended December 31, 2006 Form 10-Q for the Fiscal Quarters Ended March 31, 2007, June 30, 2007 and September 30, 2007 File No. 0-25927

Dear Mr. Swets:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Donald A. Walker, jr. Senior Assistant Chief Accountant