

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

FORM 8-K/A

CURRENT REPORT

Pursuant to Section 13 or 15(d) of the
Securities Exchange Act of 1934

Date of Report (Date of earliest event reported): May 19, 2010

MACATAWA BANK CORPORATION
(Exact name of registrant as specified in its charter)

Michigan
(State or other jurisdiction of
Incorporation)

000-25927
(Commission File Number)

38-3391345
(I.R.S. Employer
Identification No.)

10753 Macatawa Drive, Holland, Michigan
(Address of principal executive
offices)

49424
(Zip Code)

(616) 820-1444
(Registrant's Telephone Number, Including Area Code)

Not Applicable
(Former name or former address, if changed since last year)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425).
 - Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12).
 - Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b)).
 - Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c)).
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Explanatory Note:

Macatawa Bank Corporation (the "Company") is filing this Form 8-K/A as an amendment to its Current Report on Form 8-K filed on May 21, 2010 (the "Initial Report"), disclosing, among other things, that the engagement of Crowe Horwath LLP ("Crowe Horwath") as the Company's independent auditors for the year ended December 31, 2009 ended with the filing of the Company's Annual Report on Form 10-K for the year ended December 31, 2009 and was not renewed. At the time of filing of the Initial Report, the Company had not yet obtained a letter from Crowe Horwath as contemplated under Item 4.01(a) of Form 8-K and Item 304(a)(3) of Regulation S-K (the "Auditor's Letter"). This Current Report on Form 8-K/A is being filed to file the Auditor's Letter.

Item 4.01 Changes in Registrant's Certifying Accountant.

Crowe Horwath furnished the Auditor's Letter to Macatawa on June 2, 2010. A copy of the Auditor's Letter is filed with this report as Exhibit 16.1.

Item 9.01 Financial Statements and Exhibits

(d) Exhibits

16.1 Auditor's Letter.



SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

Dated: June 3, 2010

MACATAWA BANK CORPORATION

By /s/ Jon W. Swets

Jon W. Swets
Chief Financial Officer

EXHIBIT INDEX

Exhibit
Number

Document

16.1

Auditor's Letter.

EXHIBIT 16.1



June 2, 2010

Office of the Chief Accountant
Securities and Exchange Commission
100 F Street, N.E.
Washington, D.C. 20549

Ladies and Gentlemen:

We were previously principal accountants for Macatawa Bank Corporation and, under the date of March 30, 2010, we reported on the consolidated financial statements of Macatawa Bank Corporation as of December 31, 2009 and 2008, and for each of the three years ended December 31, 2009, and the effectiveness of internal control over financial reporting as of December 31, 2009. On May 18, 2010, the Company's Chief Financial Officer notified the former engagement partner that we had been dismissed as the principal accountant and BDO Seidman, LLP had been selected as the new principal accountant. We have read Macatawa Bank Corporation's statements included under Item 4.01 of its Form 8-K dated May 21, 2010, and we agree with such statements, except that we are not in a position to agree or disagree with the Company's statements in paragraph one, that the audit committee on May 20, 2010 decided to engage BDO Seidman, LLP to serve as the Company's independent registered public accounting firm for the fiscal year December 31, 2010, in paragraph two, sentence five, which indicates that the selection of BDO Seidman was recommended and approved by the Company's Audit Committee, in paragraph eight, sentences six and seven, indicating that the Company has implemented improved controls to remediate the reported material weakness and in paragraph ten that the Company did not consult with BDO Seidman, LLP regarding the application of accounting or auditing principals.

Paragraph 11 of Item 4.01 indicates that a copy of Item 4.01 was provided to Crowe Horwath and a request made to furnish Macatawa a letter addressed to the Commission stating whether we agree or disagree with the statements made under the Item 4.01, however this information was not provided to Crowe Horwath prior to filing the 8-K on May 21, 2010 as stated in this paragraph.

/s/ Crowe Horwath LLP

Crowe Horwath LLP
Grand Rapids, Michigan

cc: Mr. Robert DendHerder
Audit Committee Chairman
Macatawa Bank Corporation