FORM 4	4
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Check this box if no
longer subject to
Section 16. Form 4 or
Form 5 obligations
may continue. See
Instruction 1(b).

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

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#### STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP OF SECURITIES

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934 or Section 30(h) of the Investment Company Act of 1940

1. Name and Address of Reporting Per KONING PHILIP J	2. Issuer Name <b>ar</b> MACATAWA			0.		5. Relationship of Reporting Person(s) to Issuer (Check all applicable) X Director 10% Owner					
(Last) (First) 10753 MACATAWA DRIVE	(Middle)	3. Date of Earliest Transaction (Month/Day/Year) 10/23/2006						X  Officer (give title below)  Other (specify below)    Secretary			
(Street) HOLLAND, MI 49424							6. Individual or Joint/Group Filing(Check Applicable Line) _X_Form filed by One Reporting Person Form filed by More than One Reporting Person				
(City) (State)	(Zip)	Table I - Non-Derivative Securities Acquired, Disposed of, or Beneficially C							Owned		
1.Title of Security (Instr. 3)		Execution Date, if	Code (Instr. 8)		(A) or Disposed of (D)			5. Amount of Securities Beneficially Owned Following Reported Transaction(s) (Instr. 3 and 4)		Beneficial Ownership	
Common Stock	10/23/2006		G		1,000	D	\$ 0 (1)	58,523 (2)	D		

Reminder: Report on a separate line for each class of securities beneficially owned directly or indirectly.

SEC 1474 (9-02)

Persons who respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB control number.

Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned

(e.g., puts, calls, warrants, options, convertible securities)																
1. Title of	2.	3. Transaction	3A. Deemed	4.		5.		6. Date Exer	cisable	7. Tit	le and	8. Price of	9. Number of	10.	11. Nature	
Derivative	Conversion	Date	Execution Date, if	Transacti	on	Numl	ber	and Expirati	on Date	Amo	unt of	Derivative	Derivative	Ownership	of Indirect	
Security	or Exercise	(Month/Day/Year)	any	Code		of		(Month/Day/Year)		(Month/Day/Year) Underly		rlying	Security	Securities	Form of	Beneficial
(Instr. 3)	Price of		(Month/Day/Year)	(Instr. 8)		Deriv	ative	;		Securities		(Instr. 5)	Beneficially	Derivative	Ownership	
	Derivative					Secur				(Instr	: 3 and		Owned	Security:	(Instr. 4)	
	Security					Acqu	ired			4)			Following	Direct (D)		
						(A) 0							1	or Indirect		
						Dispo							Transaction(s)	< / .		
						of (D	<i>'</i>						(Instr. 4)	(Instr. 4)		
						(Instr	· · · ·									
						4, and	15)									
											Amount					
								Date	Expiration		or					
								Exercisable		Title	Number					
								Excicisable	Date		of					
				Code	V	(A)	(D)				Shares					

## **Reporting Owners**

	Relationships							
Reporting Owner Name / Address	Director	10% Owner	Officer	Other				
KONING PHILIP J 10753 MACATAWA DRIVE HOLLAND, MI 49424	Х		Secretary					

## Signatures

/s/ Harvey Koning as attorney in fact	10/25/2006
**Signature of Reporting Person	Date

# **Explanation of Responses:**

\* If the form is filed by more than one reporting person, see Instruction 4(b)(v). (1) Shares given as a gift for no consideration.

Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, see Instruction 6 for procedure.

Potential persons who are to respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB number.

<sup>\*\*</sup> Intentional misstatements or omissions of facts constitute Federal Criminal Violations. See 18 U.S.C. 1001 and 15 U.S.C. 78ff(a).

<sup>(2)</sup> Total includes a 5% stock dividend and a 3 for 2 split as of April 2006.