SECURITIES AND EXCHANGE COMMISSION Washington, D.C. 10549

SCHEDULE 13G (Rule 13d-102) Information to be Included in Statements Filed Pursuant to Rule 13d-1(b), (c), and (d) and Amendments Thereto Filed Pursuant to Rule 13d-2(b)

(Amendment No. 1)1

Macatawa Bank Corporation (Name of Issuer)

Common Stock, no par value (Title of Class of Securities)

554225 10 2 (CUSIP Number)

1The remainder of this cover page shall be filled out for a reporting person's initial filing on this form with respect to the subject class of securities, and for any subsequent amendment containing information which would alter the disclosures provided in a prior cover page.

The information required in the remainder of this cover page shall not be deemed to be "filed" for the purpose of Section 18 of the Securities Exchange Act of 1934 ("Act") or otherwise subject to the liabilities of that section of the Act but shall be subject to all other provisions of the Act (however, see the Notes).

(Continues on the following pages)

CUSIP NO. 5	554225 10 2	13G E	Page 2 of 4	Pages

1 Names of Reporting Persons/I.R.S. Identification Nos. of Above Persons (Entities Only)

Benj. A. Smith & Associates, LTD d/b/a Smith & Associates Investment Management Services EIN #38-3047879

2 Check the Appropriate Box if a Member of a Group (a) [] (See Instructions) (b) []

3 SEC Use Only

4 Citizenship or Place of Organization

Corporation organized under the laws of the State of Michigan

Number of	5	Sole Voting Power 935,119 shares
Shares	6	Shared Voting Power
Beneficially	0	51,022 shares
Owned by	7	Sole Dispositive Power
Each Reporting	0	935,119 shares
8 Person With		Shares Dispositive Power 51,022 shares

9 Aggregate Amount Beneficially Owned by Each Reporting Person

986,141 shares

- 10 Check if the Aggregate Amount in Row (9) Excludes Certain Shares [] (See Instructions)
- 11 Percent of Class Represented by Amount in Row (9)

27.48% (based on 3,588,565 outstanding shares of Macatawa Bank Corporation)

	туре	ог керо	rcing	Person (See Instructions)
		IA 554225 		13G Page 3 of 4 Pages
Item	1(a)		Name	of Issuer:
			Macat	awa Bank Corporation
Item	1(b)		Addre	ss of Issuer's Principal Executive Offices:
				Main Street nd, MI 49464
Item	2(a)		Name	of Person Filing:
			-	A. Smith & Associates, LTD Smith & Associates Investment Management Services
Item	2(b)		Addre	ss of Principal Business Office or, if None, Residence:
				. Eighth Street nd, MI 49423
Item	2(c)		Citiz	enship:
			Corpo	ration organized under the laws of the State of Michigan
Item	2(d)		Title	of Class of Securities:
			Commo	n Stock, no par value
Item	2(e)		CUSIP	Number:
			55422	5 10 2
Item	3			is statement is filed pursuant to Rule 13d-1(b), or (b) or (c) check whether the person filing is a:
		(a)	[]	Broker or Dealer registered under Section 15 of the Act;
		(b)	[]	Bank as defined in Section 3(a)(6) of the Act;
		(C)		Insurance company as defined in Section 3(a)(19) of the Act;
		(d)		Investment company registered under Section 8 of the Investment Company Act;
		(e)		An investment advisor registered in accordance with Rule 13d-1(b)(1)(ii)(E);
		(f)		An employee benefit plan or endowment fund in accordance with Rule 13d-1(b)(1)(ii)(F);
		(g)		A parent holding company or control person, in accordance with Rule 13d-1(b)(ii)(G);
		(h)	[]	Group, in accordance with Rule 13d-1(b)(1)(ii)(J);
		(i)		A church plan that is excluded from the definition of an investment company under Section 3(c)(14) of the

(j) [] A savings association as defined in Section 3(b) of the Federal Deposit Insurance Act.

If this statement is filed pursuant to Rule 13d-1(c), check this box _X_ CUSIP NO. 896926 10 2 13G Page 4 of 4 Pages

Item 4

Ownership:

Provide the following information regarding the aggregate number and percentage of the class of securities of the issuer identified in Item 1.

- (a) Amount beneficially owned: 986,141
- (b) Percent of Class: 27.48%
- (c) Number of shares as to which such person has:

	(i) Sole power to vote or to direct the vote: 935	5,119			
		1,022			
	(iii) Sole power to dispose or to direct the				
		5,119			
	(iv) Shared power to dispose or to direct the				
	disposition of: 51	1,022			
Item 5	Ownership of Five Percent or Less of a Class:				
	Not applicable				
Item 6	Ownership of More than Five Percent on Behalf of Another Person:				
	rerson.				
	Not applicable				
Item 7	Identification and Classification of the Subsidiary which	-h			
100111	Acquired the Security Being Reported on by Parent Holding				
	Company:	5			
	Not applicable				
Item 8	Identification and Classification of Members of the Grou	: at			
		. 1			
	Not applicable				
Item 9	Notice of Dissolution of Group:				
	Not applicable				
- 10					
Item 10	Certification:				
	By signing below I certify that, to the best of my kno	owledge			
	and belief, the securities referred to above were not ac	2			
	and are not held for the purpose of or with the effe	-			
	changing or influencing the control of the issuer	of the			

SIGNATURE:

After reasonable inquiry and to the best of my knowledge and belief, $\rm I$ certify that the information set forth in this statement is true, complete and

that purpose or effect.

By: /s/ Benj. A. Smith, III Benj. A. Smith, III Chief Executive Officer

BENJ. A. SMITH & ASSOCIATES, LTD

securities and were not acquired and are not held in connection with or as a participant in any transaction having

September 2, 1999 (Date)

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correct.