FORM	4
------	---

Г

(D.,

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

р

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

OMB APPROVAL OMB Number: 3235-0287 Estimated average burden hours per response... 0.5

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

(Print or Type Responses)											
1. Name and Address of Reporting F SMITH BENJ A III	2. Issuer Name and MACATAWA			0,		5. Relationship of Reporting Person(s) to Issuer (Check all applicable) X Director 10% Owner					
(Last) (First) 106 E EIGHTH AVE	(Middle)	3. Date of Earliest 10/23/2006	Transaction	n (Mo	onth/Day/	Year)		X Officer (give title below) Other (specify below) Chief Executive Officer			
(Street) HOLLAND, MI 49423		4. If Amendment, 1	Date Origir	nal Fi	led(Month/I	Day/Year)	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 Owned									
(Instr. 3)	2. Transaction Date (Month/Day/Year)	2A. Deemed Execution Date, if any (Month/Day/Year)			A. Securities Acquire (A) or Disposed of (I (Instr. 3, 4 and 5)			5. Amount of Securities Beneficially Owned Following Reported Transaction(s)	Form:	7. Nature of Indirect Beneficial	
			Code	v	Amount	(A) or (D)	Price	(Instr. 3 and 4)	Direct (D) Ov or Indirect (Ir (I) (Instr. 4)	Ownershi (Instr. 4)	
Common Stock	10/23/2006		S		5,000	D	\$ 22.8	36,265 <u>(1)</u>	Ι	By IRA	
Common Stock								109,452 (1)	Ι	By Trus	
Common Stock								14,757 (1)	Ι	By Wife's IRA	
Common Stock								107,965 <u>(1)</u>	I	By Wife's Trust	

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

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.

SEC 1474 (9-02)

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 Exercisable		7. Title and 8.		8. Price of	9. Number of	10.	11. Nature		
Derivative	Conversion	Date	Execution Date, if	Transacti	on	Num	Number and Expiration Dat		on Date	Amount of		Derivative	Derivative	Ownership	of Indirect
Security	or Exercise	(Month/Day/Year)	any	Code		of	of (Month/Day/Year)		Underlying Security		Securities	Form of	Beneficial		
(Instr. 3)	Price of		(Month/Day/Year)	(Instr. 8)		Derivative				Beneficially	Derivative	Ownership			
	Derivative							(Instr	(Instr. 3 and			2	(Instr. 4)		
	Security					Acquired			4)	4)		0	Direct (D)		
						(A) o							1	or Indirect	
						Dispo							Transaction(s)		
						of (D)							(Instr. 4)	(Instr. 4)	
						(Instr. 3, 4, and 5)									
											Amount				
								Date	Expiration		or				
								Exercisable		Title	Number				
											of				
				Code	V	(A)	(D)				Shares				

Reporting Owners

	Relationships								
Reporting Owner Name / Address	Director	10% Owner	Officer	Other					
SMITH BENJ A III 106 E EIGHTH AVE HOLLAND, MI 49423	Х		Chief Executive Officer						

Signatures

**Signature of Reporting Person

10/25/2006 Date

Explanation of Responses:

- * If the form is filed by more than one reporting person, see Instruction 4(b)(v).
- ** Intentional misstatements or omissions of facts constitute Federal Criminal Violations. See 18 U.S.C. 1001 and 15 U.S.C. 78ff(a).
- (1) Total number of shares reflects a 5% stock dividend and a 3 for 2 split as of April 2006.

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.