FORM	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).

(Print or Type Perponses)

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

1. Name and Address of Reporting Person [*] SMITH BENJ A III			2. Issuer Name MACATAWA					5. Relationship of Reporting Person(s) to Issuer (Check all applicable) X Director 10% Owner			
(Last) 106 E EIGHTH A	3. Date of Earlies 10/31/2006	st Transacti	on (I	Month/Da	y/Year	X Officer (give title below) Other (specify below) Chief Executive Officer					
HOLLAND, MI	4. If Amendment	, Date Orig	ginal	Filed(Mont	h/Day/Y	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)		Date (Month/Day/Year)		3. Transaction Code (Instr. 8)		4. Securities Acquired (A) or Disposed of (D) (Instr. 3, 4 and 5)			Beneficially Owned Following Reported Transaction(s)	6. Ownership Form:	Beneficial
				Code	v	Amount	(A) or (D)	Price	(Instr. 3 and 4)		Ownership (Instr. 4)
Common Stock		10/31/2006		S		1,247	D	\$ 21.96	93,109	Ι	by Trust
Common Stock		10/31/2006		S		1,878	D	\$ 22	91,231	Ι	by Trust
Common Stock		10/31/2006		S		1,722	D	\$ 22.05	89,509	Ι	by Trust
Common Stock		10/31/2006		S		200	D	\$ 22.0501	89,309	Ι	by Trust
Common Stock		10/31/2006		S		300	D	\$ 22.08	89,009	Ι	by Trust
Common Stock		10/31/2006		S		2,000	D	\$ 22.23	87,009	Ι	by Trust
Common Stock		10/31/2006		S		200	D	\$ 22.25	86,809	Ι	by Trust
Common Stock		11/01/2006		S		1,267	D	\$ 22.03	85,542	Ι	by Trust
Common Stock		11/01/2006		S		200	D	\$ 22.15	85,342	Ι	by Trust
Common Stock		11/01/2006		S		100	D	\$ 22.16	85,242	Ι	by Trust
Common Stock		11/01/2006		S		900	D	\$ 22.24	84,342	Ι	by Trust
Common Stock									36,526	Ι	by IRA
Common Stock									14,757	I	by Wife's IRA
Common Stock									107,962	Ι	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 SEC 1474 (9-02) 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)

			(0.8.)	sats, calls, it	arranco, op	cions, convertible securi	(100)				
1. Title of	2.	3. Transaction	3A. Deemed	4.	5.	6. Date Exercisable	7. Title and	8. Price of	9. Number of	10.	11. Nature
Derivative	Conversion	Date	Execution Date, if	Transaction	Number	and Expiration Date	Amount of	Derivative	Derivative	Ownership	of Indirect
Security	or Exercise	(Month/Day/Year)	any	Code	of	(Month/Day/Year)	Underlying	Security	Securities	Form of	Beneficial
(Instr. 3)	Price of		(Month/Day/Year)	(Instr. 8)	Derivative		Securities	(Instr. 5)	Beneficially	Derivative	Ownership
	Derivative				Securities		(Instr. 3 and		Owned	Security:	(Instr. 4)
	Security				Acquired		4)		Following	Direct (D)	
					(A) or				Reported	or Indirect	
					Disposed				Transaction(s)	(I)	
					of (D)				(Instr. 4)	(Instr. 4)	
					(Instr. 3,						
					4, and 5)						

	Code V	V (A)		Date Exercisable	Expiration Date	Title	Amount or Number of Shares					
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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

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).

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.