

Mail Stop 4561

June 27, 2007

Mr. Robert N. Shuster
Chief Financial Officer
Independent Bank Corporation
230 W. Main St.
P.O. Box 491
Ionia, MI 48846

**Re: Independent Bank Corporation
Form 10-K for the Fiscal Year Ended December 31, 2006
Filed March 12, 2007
File No. 000-07818**

Dear Mr. Shuster:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

John P. Nolan
Accounting Branch Chief