



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 4720

November 23, 2009

*By U.S. Mail and facsimile to (616) 527-5833*

Mr. Robert N. Shuster  
Executive Vice President and  
Chief Financial Officer  
Independent Bank Corporation  
230 W. Main St. P.O. Box 491  
Ionia, Michigan 48846

**Re: Independent Bank Corporation**  
**Form 10-K for the Fiscal Year December 31, 2008**  
**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,

Amit Pande  
Accounting Branch Accountant