

Mail Stop 4720

December 17, 2009

Michael M. Magee  
President and Chief Executive Officer  
Independent Bank Corporation  
230 West Main Street, P.O. Box 491  
Ionia, Michigan 48846

**Re: Independent Bank Corporation  
Preliminary Proxy Statement on Schedule 14A  
Filed November 2, 2009  
File No. 000-07818**

Dear Mr. Magee:

We have completed our review of your Preliminary Proxy Statement on Schedule 14A and related filings and have no further comments at this time.

Sincerely,

Kathryn McHale  
Staff Attorney

CC: By Fax: (616) 336-7000  
Seth Ashby  
Kim Baber  
Varnum LLP