



DIVISION OF
CORPORATION FINANCE

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

February 27, 2009

By U.S. Mail

Lori A. Gwizdala
Chief Financial Officer
Chemical Financial Corporation
333 East Main Street
Midland, MI 48640

**Re: Chemical Financial Corporation
Amendment No. 1 to Preliminary Proxy Statement on Schedule 14A
Filed February 26, 2009
File No. 000-08185**

Dear Ms. Gwizdala:

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

Sincerely,

Kate McHale
Staff Attorney