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MACKINAC FINANCIAL CORP /MI/  
Form 8-K  
October 27, 2006

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

FORM 8-K

CURRENT REPORT  
PURSUANT TO SECTION 13 OR 15(d) OF  
THE SECURITIES EXCHANGE ACT OF 1934

Date of Report (Date of earliest event reported): October 27, 2006

MACKINAC FINANCIAL CORPORATION  
(previous filings under the name NORTH COUNTRY FINANCIAL CORPORATION)  
(Exact name of registrant as specified in its charter)

MICHIGAN (State or other jurisdiction of incorporation)	0-20167 (Commission File Number)	38-2062816 (IRS Employer Identification No.)
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130 SOUTH CEDAR STREET, MANISTIQUE, MICHIGAN (Address of principal executive offices)	49854 (Zip Code)
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Registrant's telephone number, including area code: (888) 343-8147

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions (see General Instruction A.2. below):

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
- Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
- Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

ITEM 2.02 RESULTS OF OPERATIONS AND FINANCIAL CONDITION.

On October 27, 2006, Registrant issued a press release announcing its results of operations and financial condition for the quarter and nine months ended September 30, 2006, unaudited. The press release is attached as Exhibit No. 99 and incorporated herein by reference.

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ITEM 9.01. FINANCIAL STATEMENTS AND EXHIBITS.

(c) Exhibits

The following exhibits are furnished herewith:

EXHIBIT NUMBER -----	EXHIBIT DESCRIPTION -----
99	Press Release of Mackinac Financial Corporation dated October 27, 2006

SIGNATURE

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

MACKINAC FINANCIAL CORPORATION

Date: October 27, 2006

By: /s/ Ernie R. Krueger

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Ernie R. Krueger  
SVP/Controller

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EXHIBIT INDEX

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99	Press Release dated October 27, 2006

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