



DIVISION OF  
CORPORATION FINANCE

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

September 8, 2010

Via U.S. Mail and Facsimile 614.480.5284

Thomas P. Reed  
Vice President and Chief Financial Officer  
Huntington Preferred Capital, Inc.  
41 S. High Street  
Columbus, OH 43287

**Re:   Huntington Preferred Capital, Inc.**  
**Form 10-K for the fiscal year ended December 31, 2009**  
**Filed March 15, 2010**  
**Form 10-Q for the period ended March 31, 2010**  
**Filed May 17, 2010**  
**File No. 0-33243**

Dear Mr. Reed:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Kevin Woody  
Accounting Branch Chief