

Mail Stop 4561

August 21, 2008

Thomas E. Hoaglin
Chief Executive Officer
Huntington Bancshares Incorporated
41 S. High Street
Columbus, OH 43287

**Re: Huntington Bancshares Incorporated
 Form 10-K
 Filed February 26, 2008
 and Documents Incorporated by Reference
 File No. 000-02525**

Dear Mr. Hoaglin:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Christian Windsor
Special Counsel

cc: Donald R. Kimble
 Executive Vice President and Chief Financial Officer
 Huntington Bancshares Incorporated
 41 S. High Street
 Columbus, OH 43287