

Mail Stop 4720

August 5, 2009

Donald R. Kimble  
Sr. Executive Vice President and  
Chief Financial Officer  
Huntington Bancshares Incorporated  
41 South High Street  
Columbus, Ohio 43287

**Re:   Huntington Bancshares Incorporated  
      Form 10-K for the Fiscal Year Ended December 31, 2008  
      Form 10-Q for the Period Ended March 31, 2009  
      Filed February 24, 2009  
      File No. 1-34073**

Dear Mr. Kimble:

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

Sincerely,

David Irving  
Reviewing Accountant