UNITED STATES OF AMERICA Before the SECURITIES AND EXCHANGE COMMISSION

Securities Exchange Act of 1934 Release No. 63290 / November 9, 2010

Administrative Proceeding File No. 3-11940

In the Matter of	:
HUNTINGTON BANCSHARES, INC.,	:
THOMAS E. HOAGLIN,	:
MICHAEL J. MCMENNAMIN, and	:
JOHN VAN FLEET, CPA	:
	:
Respondents.	:
-	

ORDER DIRECTING DISBURSEMENT OF FAIR FUND

On December 29, 2005, the Commission issued a Notice of Proposed Plan of Distribution of Disgorgement Fund and Opportunity for Comment by Non-Parties (Exchange Act Release No. 53035) in connection with this proceeding pursuant to Rule 1103 of the Commission's Rules on Fair Fund and Disgorgement Plans, 17 C.F.R. § 201.1103. No comments were received and on March 16, 2006, the Commission approved the Plan of Distribution (Exchange Act Release No. 53495).

The Plan of Distribution required that within 90 days of its approval by the Commission, the appointed Plan Administrator shall seek to amend the Plan of Distribution to specify the procedures to be used to administer the distribution. The Plan Administrator subsequently filed a Modified Distribution Plan (the "Modified Plan") and on August 15, 2006, the Commission issued a Notice of Modified Plan of Distribution of Disgorgement Fund (Exchange Act Release No. 54322). No comments were received and on October 2, 2006, the Commission approved the Modified Plan (Exchange Act Release No. 54554).

The Distribution Plan provides that a Fair Fund consisting of \$8,634,485.29 in disgorgement, pre-judgment interest, and civil penalties paid by Huntington Bancshares, Inc., Thomas E. Hoaglin, Michael J. McMennamin, and John Van Fleet, plus any accrued interest, and less any fees and other expenses of administering the Plan of Distribution, be distributed to current and former injured shareholders of Huntington Bancshares, Inc. according to the methodology set forth in the Plan of Distribution and Modified Plan. The Plan of Distribution provides that the Commission will arrange for the distribution of the Fair Fund when a Payment File listing the identification information required to make the distribution has been received and accepted. The Payment File has been received and accepted.

Accordingly, IT IS HEREBY ORDERED that the Plan Administrator, in coordination with the Commission's Office of Financial Management, shall distribute \$35,716.47 of the Fair Fund to investors in accordance with the terms of the Plan of Distribution and Modified Plan.

By the Commission.

Elizabeth M. Murphy Secretary