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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) April 22, 2008

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**HUNTINGTON BANCSHARES INCORPORATED**

(Exact name of registrant as specified in its charter)

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Maryland (State or other jurisdiction of incorporation)	0-2525 (Commission File Number)	31-0724920 (IRS Employer Identification No.)
	Huntington Center 41 South High Street Columbus, Ohio	43287
	(Address of principal executive offices)	(Zip Code)

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Registrant's telephone number, including area code (614) 480-8300

Not Applicable

(Former name or former address, if changed since last report.)

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))
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**Item 8.01. Other Events.**

The Opinion and consent of Venable LLP as to the validity of the shares of the 8.50% Series A Non-Cumulative Perpetual Convertible Preferred Stock, par value \$0.01 per share, of Huntington Bancshares Incorporated (the “Company”) offered pursuant to the Prospectus Supplement dated April 16, 2008 (the “Preferred Stock”) and the issuance of shares of common stock of the Company, par value \$0.01 per share, issuable upon conversion of the Preferred Stock (the “Common Stock”) and the Opinion and consent of Shearman & Sterling LLP as to certain tax matters are filed herewith and are each incorporated by reference into the Registration Statement on Form S-3 (File No. 333-131143).

**Item 9.01. Financial Statements and Exhibits.**

(d) Exhibits.

Exhibit 99.1 – Opinion of Venable LLP as to the validity of the Preferred Stock and the Common Stock, to become Exhibit 5(f) to the Registration Statement, including the consent of Venable LLP.

Exhibit 99.2 – Opinion of Shearman & Sterling LLP as to certain tax matters, to become Exhibit 8(b) to the Registration Statement, including the consent of Shearman & Sterling LLP.

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**SIGNATURES**

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.

HUNTINGTON BANCSHARES INCORPORATED

Date: April 22, 2008

By: /s/ Richard A. Cheap  
Richard A. Cheap  
General Counsel and Secretary

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**EXHIBIT INDEX**

<b>Exhibit No.</b>	<b>Description</b>
Exhibit 99.1	Opinion of Venable LLP as to the validity of the Preferred Stock and the Common Stock, to become Exhibit 5(f) to the Registration Statement, including the consent of Venable LLP.
Exhibit 99.2	Opinion of Shearman & Sterling LLP as to certain tax matters, to become Exhibit 8(b) to the Registration Statement, including the consent of Shearman & Sterling LLP.



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April 22, 2008

Huntington Bancshares Incorporated  
41 South High Street  
Columbus, Ohio 43287

Re: Registration Statement on Form S-3 (No. 333-131143)

Ladies and Gentlemen:

We have served as Maryland counsel to Huntington Bancshares Incorporated, a Maryland corporation (the "Company"), in connection with certain matters of Maryland law arising out of the registration by the Company of up to 500,000 shares (the "Shares") of 8.50% Series A Non-Cumulative Perpetual Convertible Preferred Stock, par value \$.01 per share (the "Preferred Stock"), of the Company, and the shares (the "Common Shares") of common stock, par value \$.01 per share (the "Common Stock"), of the Company issuable upon conversion of the Shares, each covered by the Registration covered by the Registration Statement on Form S-3, and all amendments thereto, as filed with the United States Securities and Exchange Commission (the "Commission") by the Company on or about the date hereof under the Securities Act of 1933, as amended (the "1933 Act") (the "Registration Statement"). Capitalized terms used but not defined herein shall have the meanings assigned to them in the Registration Statement.

In connection with our representation of the Company, and as a basis for the opinion hereinafter set forth, we have examined originals, or copies certified or otherwise identified to our satisfaction, of the following documents (hereinafter collectively referred to as the "Documents"):

1. The charter of the Company (the "Charter"), certified as of a recent date by the State Department of Assessments and Taxation of Maryland (the "SDAT");
  2. The Bylaws of the Company, certified as of the date hereof by an officer of the Company;
  3. A certificate of the SDAT as to the good standing of the Company, dated as of a recent date;
  4. Resolutions (the "Resolutions") adopted by the Board of Directors of the Company and a duly authorized committee thereof relating to the issuance of the Shares and the Common Shares, certified as of the date hereof by an officer of the Company;
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5. A certificate executed by an officer of the Company, dated as of the date hereof;

6. The Registration Statement and the related form of prospectus included therein and the supplement thereto, in the form in which it was transmitted to the Commission under the 1933 Act; and

7. Such other documents and matters as we have deemed necessary or appropriate to express the opinion set forth in this letter, subject to the assumptions, limitations and qualifications stated herein.

In expressing the opinion set forth below, we have assumed the following:

1. Each individual executing any of the Documents, whether on behalf of such individual or another person, is legally competent to do so.

2. Each individual executing any of the Documents on behalf of a party (other than the Company) is duly authorized to do so.

3. Each of the parties (other than the Company) executing any of the Documents has duly and validly executed and delivered each of the Documents to which such party is a signatory, and such party's obligations set forth therein are legal, valid and binding and are enforceable in accordance with all stated terms.

4. All Documents submitted to us as originals are authentic. The form and content of all Documents submitted to us as unexecuted drafts do not differ in any respect relevant to this opinion from the form and content of such Documents as executed and delivered. All Documents submitted to us as certified or photostatic copies conform to the original documents. All signatures on all Documents are genuine. All public records reviewed or relied upon by us or on our behalf are true and complete. All representations, warranties, statements and information contained in the Documents are true and complete. There has been no oral or written modification of or amendment to any of the Documents, and there has been no waiver of any provision of any of the Documents, by action or omission of the parties or otherwise.

5. Upon issuance of any of the Common Shares, the total number of shares of Common Stock issued and outstanding will not exceed the total number of shares of Common Stock that the Company is then authorized to issue under the Charter.

Based upon the foregoing, and subject to the assumptions, limitations and qualifications stated herein, it is our opinion that:

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1. The Company is a corporation duly incorporated and existing under and by virtue of the laws of the State of Maryland and is in good standing with the SDAT.
2. The Shares have been duly authorized and, when and if issued and delivered in accordance with the Charter, the Resolutions and the Registration Statement, will be validly issued, fully paid and nonassessable.
3. The Common Shares have been duly authorized and, when and if issued and delivered upon conversion of the Shares in accordance with the terms thereof, will be validly issued, fully paid and nonassessable.

The foregoing opinion is limited to the laws of the State of Maryland and we do not express any opinion herein concerning any other law. We express no opinion as to the applicability or effect of any federal or state securities laws, including the securities laws of the State of Maryland, or as to federal or state laws regarding fraudulent transfers. To the extent that any matter as to which our opinion is expressed herein would be governed by any jurisdiction other than the State of Maryland, we do not express any opinion on such matter. The opinion expressed herein is subject to the effect of judicial decisions which may permit the introduction of parol evidence to modify the terms or the interpretation of agreements.

The opinion expressed herein is limited to the matters specifically set forth herein and no other opinion shall be inferred beyond the matters expressly stated. We assume no obligation to supplement this opinion if any applicable law changes after the date hereof or if we become aware of any fact that might change the opinion expressed herein after the date hereof.

This opinion is being furnished to you for submission to the Commission as an exhibit to the Company's Current Report on Form 8-K relating to the Shares and the Common Shares (the "Form 8-K"). We hereby consent to the filing of this opinion as an exhibit to the Form 8-K and to the use of the name of our firm therein. In giving this consent, we do not admit that we are within the category of persons whose consent is required by Section 7 of the 1933 Act.

Very truly yours,

/s/ Venable LLP



[Letterhead of Shearman & Sterling LLP]

April 22, 2008

Huntington Bancshares Incorporated  
Huntington Center  
41 South High Street  
Columbus, OH 43287

Ladies and Gentlemen:

We are acting as special tax counsel to Huntington Bancshares Incorporated, a Maryland corporation (the "Company"), in connection with the preparation of the prospectus supplement dated as of April 16, 2008 (the "Prospectus Supplement") with respect to shares of the 8.50% Series A Non-Cumulative Perpetual Convertible Preferred Stock of the Company (the "Preferred Stock") convertible into shares of common stock, par value \$0.01 per share, of the Company (the "Stock") offered by the Company. The Company filed the Prospectus Supplement with the Securities and Exchange Commission (the "Commission") pursuant to Rule 424(b) under the Securities Act of 1933, as amended (the "Act"). Any defined term used and not defined herein has the meaning given to it in the Prospectus Supplement.

For purposes of the opinions set forth below, we have, with the consent of the Company, relied upon the accuracy of the Prospectus Supplement.

Based upon and subject to the foregoing, and based upon the Internal Revenue Code of 1986, as amended (the "Code"), the Treasury regulations promulgated thereunder, judicial decisions, revenue rulings and revenue procedures of the Internal Revenue Service, and other administrative pronouncements, all as in effect on the date hereof, it is our opinion that (i) subject to the limitations set forth therein, the discussion in the Prospectus Supplement under the caption "Certain U.S. Federal Income Tax Considerations" is an accurate summary of the material U.S. federal income tax consequences of the purchase, beneficial ownership, conversion and disposition of the Preferred Stock and the ownership and disposition of the Stock under currently applicable law and (ii) subject to the limitations set forth therein, the discussion in the Prospectus Supplement under the caption "Certain ERISA Considerations" is an accurate summary of the material consequences under the Code and the U.S. Employee Retirement Income Security Act of 1974, as amended, of the purchase of the Preferred Stock by a Plan. We adopt such discussions as our opinions.

This opinion letter speaks only as of the date hereof. Our opinions are based on current U.S. federal income tax law and administrative practice, and we do not undertake to advise you as to

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any future changes in U.S. federal income tax law or administrative practice that may affect our opinions unless we are specifically retained to do so. Further, legal opinions are not binding upon the Internal Revenue Service and there can be no assurance that contrary positions may not be asserted by the Internal Revenue Service.

We hereby consent to the filing of this opinion letter with the Commission as an exhibit to the Registration Statement on Form S-3 filed with the Commission on January 19, 2006 and to the reference to us in the Prospectus Supplement. In giving such consent, we do not hereby admit that we are in the category of persons whose consent is required under Section 7 of the Act and the rules and regulations of the Commission promulgated thereunder.

Very truly yours,

/s/ Shearman & Sterling LLP

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