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April 28, 2010

VIA EDGAR

Michael Clampitt, Senior Attorney  
Division of Corporation Finance  
Securities and Exchange Commission  
100 F Street, NE  
Washington, DC 20549

RE: Huntington Bancshares Incorporated  
File No. 001-34073  
Form 10-K for the fiscal year ended December 31, 2009,  
Filed February 18, 2010  
Schedule 14A, filed February 26, 2010

Dear Mr. Clampitt

I represent, and am responding on behalf of, Huntington Bancshares Incorporated in connection with your letter, dated April 12, 2010, regarding the comments of the Staff of the Securities and Exchange Commission to Huntington's Form 10-K for the fiscal year ended December 31, 2009, filed with the SEC on February 18, 2010, and Schedule 14A relating to its 2010 Annual Meeting of Shareholders, filed with the SEC on February 26, 2010.

We note that your letter indicated that we should respond within 10 business days or indicate to the Staff when we will respond. This correspondence is to confirm my prior conversation with you on April 16, 2010, that we will respond to the comments in your letter on or before May 14, 2010.

If you have any questions or need additional information, please feel free to contact me at (239) 593-2959.

Sincerely,

/s/ Mary Beth M. Clary

Mary Beth M. Clary

Cc: Jonathan E. Gottlieb  
William J. Schroeder  
David S. Irving