

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549**

Form S-8

REGISTRATION STATEMENT UNDER THE SECURITIES ACT OF 1933

HUNTINGTON BANCSHARES INCORPORATED

(Exact name of Registrant as specified in its charter)

Maryland
(State or other jurisdiction
of incorporation or organization)

31-0724920
(I.R.S. Employer
Identification No.)

Huntington Center
41 South High Street
Columbus, Ohio 43287
(Address, including zip code, of principal executive offices)

**Huntington Bancshares Incorporated
Second Amended and Restated 2007 Stock and
Long-Term Incentive Plan**
(Full title of the Plan)

Richard A. Cheap, Esq.
General Counsel and Secretary
Huntington Bancshares Incorporated
Huntington Center
41 South High Street
Columbus, Ohio 43287
614/480-8300
(Name, address, and telephone number,
including area code, of agent for service)

Copies of Correspondence to:
Mary Beth M. Clary, Esq.
Erin F. Siegfried, Esq.
Porter, Wright, Morris & Arthur LLP
41 South High Street
Columbus, Ohio 43215

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, or a smaller reporting company. See the definitions of "large accelerated filer," "accelerated filer" and "smaller reporting company" in Rule 12b-2 of the Exchange Act.

Large accelerated filer

Accelerated filer

Non-accelerated filer

Smaller reporting company

(Do not check if a smaller reporting company)

Calculation of Registration Fee

Title of Securities to be registered	Amount to be Registered (1)	Proposed Maximum Offering Price Per Share (2)	Proposed Maximum Aggregate Offering Price (2)	Amount of Registration Fee
Common Stock, \$0.01 par value, to be issued under the Huntington Second Amended and Restated 2007 Stock and Long-Term Incentive Plan	17,500,000	\$5.6795	\$99,391,250	\$7,087

- (1) Pursuant to Rule 416(a) of the Securities Act of 1933 (the "Securities Act"), this Registration Statement shall be deemed to cover an indeterminate number of additional shares of Common Stock that become issuable under the Huntington Bancshares Incorporated Second Amended and Restated 2007 Stock and Long-Term Incentive Plan by reason of any future stock dividends, stock splits or similar transactions.
- (2) Estimated solely for the purpose of calculating the registration fee pursuant to Rule 457(h) of the Securities Act, based upon the average of the high and low sales prices of our Common Stock as reported on the Nasdaq Global Select Market as of August 12, 2010.

INTRODUCTION

A total of 9,000,000 shares of our common stock were registered in connection with the Huntington Bancshares Incorporated 2007 Stock and Long-Term Incentive Plan by Form S-8 Registration Statement, Registration No. 333-144403 (the "2007 Form S-8"). The Huntington Bancshares Incorporated 2007 Stock and Long-Term Incentive Plan was amended and restated, and renamed the Huntington Bancshares Incorporated Amended and Restated 2007 Stock and Long-Term Incentive Plan, effective as of April 22, 2009, and a total of 4,000,000 additional shares of our common stock were registered for issuance under the Huntington Bancshares Incorporated Amended and Restated 2007 Stock and Long-Term Incentive Plan by a Form S-8 Registration Statement, No. 333-161780 (the "2009 Form S-8"). The Huntington Bancshares Incorporated Amended and Restated 2007 Stock and Long-Term Incentive Plan was amended and restated again, and renamed the Huntington Bancshares Incorporated Second Amended and Restated 2007 Stock and Long-Term Incentive Plan, effective as of April 22, 2010. We are registering additional shares of common stock for issuance under the Huntington Bancshares Incorporated Second Amended and Restated 2007 Stock and Long-Term Incentive Plan. The contents of the 2007 Form S-8 relating to the Huntington Bancshares Incorporated 2007 Stock and Long-Term Incentive Plan and the contents of the 2009 Form S-8 relating to the Huntington Bancshares Incorporated Amended and Restated 2007 Stock and Long-Term Incentive Plan are incorporated herein by reference.

PART I

INFORMATION REQUIRED IN THE SECTION 10(a) PROSPECTUS

The document(s) containing the information concerning the Plan specified in Part I will be sent or given to Plan participants as specified by Rule 428(b)(1). Such documents are not filed as part of this Registration Statement in accordance with the Note to Part I of the Form S-8 Registration Statement.

PART II

INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

Item 3. Incorporation of Documents By Reference.

The following documents previously filed by us with the SEC are incorporated by reference:

1. Annual Report on Form 10-K for the fiscal year ended December 31, 2009;
2. Quarterly Reports on Form 10-Q for the quarters ended March 31, 2010 and June 30, 2010;
3. Current Reports on Form 8-K filed on January 11, 2010, January 22, 2010 (Item 5.02 only), March 9, 2010 (Item 8.01 only), April 27, 2010, and July 22, 2010 (Item 5.02 only); and
4. The description of our common stock, which is registered under Section 12 of the Securities Exchange Act, in our Form 8-A filed with the SEC on April 28, 1967, including any subsequently filed amendments and reports updating such description.

Notwithstanding the foregoing, we are not incorporating any document or information deemed to have been furnished and not filed in accordance with SEC rules.

We also incorporate by reference any future filings we make with the Securities and Exchange Commission under Sections 13(a), 13(c), 14, or 15(d) of the Securities Exchange Act of 1934, as amended, until we file a post-effective amendment which indicates that all of the securities offered by the prospectus have been sold or which deregisters all securities then remaining unsold. Any statement contained in a document incorporated or deemed to be incorporated by reference in this registration statement shall be deemed to be modified or superseded for purposes of this Registration Statement to the extent that a statement contained herein or in any other subsequently filed document that also is or is deemed to be incorporated by reference in this Registration Statement modifies or supersedes the statement. Any statement so modified or superseded shall not be deemed, except as so modified or superseded, to constitute a part of this Registration Statement.

Item 8. Exhibits.

Reference is made to the information contained in the Exhibit Index filed as part of this Registration Statement.

Signatures

Pursuant to the requirements of the Securities Act of 1933, Huntington Bancshares Incorporated certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-8 and has duly caused this Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Columbus, State of Ohio, on August 13, 2010.

HUNTINGTON BANCSHARES INCORPORATED

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

Pursuant to the requirements of the Securities Act of 1933, this Registration Statement has been signed by the following persons in the capacities and on the dates indicated.

Signature	Title	Date
/s/ Stephen D. Steinour*	Chairman, Chief Executive Officer,	
Stephen D. Steinour	President, and Director (Principal Executive Officer))
)
/s/ Donald R. Kimble*	Chief Financial Officer, Senior Executive	August 13, 2010
Donald R. Kimble	Vice President, and Treasurer (Principal Financial Officer))
)
/s/ David S. Anderson*	Executive Vice President and Controller	
David S. Anderson	(Principal Accounting Officer))
)

<u>Signature</u>	<u>Title</u>	<u>Date</u>
<u>/s/ Don M. Casto, III*</u> Don M. Casto, III	Director)
<u>/s/ Michael J. Endres*</u> Michael J. Endres	Director)
<u>/s/ John B. Gerlach, Jr.*</u> John B. Gerlach, Jr.	Director)
<u>/s/ D. James Hilliker*</u> D. James Hilliker	Director)
<u>/s/ David P. Lauer*</u> David P. Lauer	Director)
<u>/s/ Jonathan A. Levy*</u> Jonathan A. Levy	Director)
<u>/s/ Wm. J. Lhota*</u> Wm. J. Lhota	Director)
<u>/s/ Gerard P. Mastroianni*</u> Gerard P. Mastroianni	Director)
<u>/s/ Richard W. Neu*</u> Richard W. Neu	Director)
<u>/s/ David L. Porteous*</u> David L. Porteous	Director)
<u>/s/ Kathleen H. Ransier*</u> Kathleen H. Ransier	Director)
<u>/s/ William R. Robertson*</u> William R. Robertson	Director)

August 13, 2010

*By: /s/ Richard A. Cheap
Richard A. Cheap, attorney-in-fact
for each of the persons indicated

Registration No. 333-_____

**SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549**

**FORM S-8
REGISTRATION STATEMENT
Under
THE SECURITIES ACT OF 1933**

Huntington Bancshares Incorporated

EXHIBITS

EXHIBIT INDEX

Exhibit Number	Exhibit Description
4(a)	Huntington Bancshares Incorporated Second Amended and Restated 2007 Stock and Long-Term Incentive Plan, previously filed as Appendix A to Huntington's Proxy Statement dated February 26, 2010 for its 2010 Annual Meeting of Shareholders.
4(b)	Articles V, VIII and X of Articles of Restatement of Charter, as amended and supplemented, previously filed as Exhibit 3(i) to Annual Report on Form 10-K for the year ended December 31, 1993 and Exhibit 3(i)(c) to Quarterly Report on Form 10-Q for the quarterly period ended March 31, 1998, and incorporated herein by reference. Instruments defining the rights of holders of long-term debt will be furnished to the Securities and Exchange Commission upon request.
5*	Opinion of Porter, Wright, Morris & Arthur LLP regarding the legality of the common stock being registered pursuant hereto.
23(a)*	Consent of Porter, Wright, Morris & Arthur LLP (included in Exhibit 5 filed herewith).
23(b)*	Consent of Deloitte & Touche LLP.
24*	Power of Attorney.

* Filed herewith.

August 13, 2010

Huntington Bancshares Incorporated
Huntington Center
41 S. High St.
Columbus, Ohio 43287

Re: Registration Statement on Form S-8
Huntington Bancshares Incorporated Second Amended and Restated 2007 Stock and
Long-Term Incentive Plan (the "Plan")

Ladies and Gentlemen:

We have acted as counsel for Huntington Bancshares Incorporated, a Maryland corporation ("Huntington"), in connection with the Registration Statement on Form S-8 (the "Registration Statement"), filed by Huntington with the Securities and Exchange Commission under the Securities Act of 1933, as amended, with respect to the registration of 17,500,000 shares of Huntington common stock, \$0.01 par value (the "Shares"), to be issued under the Plan.

In connection with this opinion, we have examined such corporate records, documents, and other instruments of the registrant as we have deemed necessary.

Based on the foregoing, we are of the opinion that the Shares will, when issued and paid for in accordance with the provisions of the Plan, be legally issued, fully paid and nonassessable, and entitled to the benefits of the Plan.

We hereby consent to the filing of this opinion as an exhibit to the Registration Statement.

Very truly yours,

/s/ PORTER, WRIGHT, MORRIS & ARTHUR LLP

PORTER, WRIGHT, MORRIS & ARTHUR LLP

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We consent to the incorporation by reference in this Registration Statement on Form S-8 of our reports dated February 18, 2010, relating to the consolidated financial statements of Huntington Bancshares Incorporated and subsidiaries and the effectiveness of Huntington Bancshares Incorporated and subsidiaries' internal control over financial reporting, appearing in the Annual Report on Form 10-K of Huntington Bancshares Incorporated for the year ended December 31, 2009.

/s/ Deloitte & Touche LLP

Columbus, Ohio
August 13, 2010

POWER OF ATTORNEY*(Re: Second Amended and Restated 2007 Stock and Long-Term Incentive Plan)*

Each director and officer of Huntington Bancshares Incorporated (the "Corporation"), whose signature appears below, hereby appoints Richard A. Cheap, Donald R. Kimble and Stephen D. Steinour, or any of them, as his or her attorney-in-fact, to sign, in his or her name and behalf and in any and all capacities stated below, and to cause to be filed with the Securities and Exchange Commission, the Corporation's Registration Statement on Form S-8 (the "Registration Statement") for the purpose of registering under the Securities Act of 1933, as amended, up to 17,500,000 shares of the common stock of the Corporation (as such number of shares may be adjusted from time to time for stock dividends, stock splits, or similar transactions affecting the common stock of the Corporation generally) in connection with the Corporation's Second Amended and Restated 2007 Stock and Long-Term Incentive Plan, and likewise to sign and file any amendments, including post-effective amendments, to the Registration Statement, hereby granting to such attorneys, and to each of them, individually, full power and authority to do and perform in the name and on behalf of each of the undersigned, and in any and all such capacities, every act and thing whatsoever necessary to be done in and about the premises as fully as any of the undersigned could or might do in person, hereby granting to each such attorney-in-fact full power of substitution and revocation and hereby ratifying all that any such attorney-in-fact or his substitute may do by virtue hereof.

IN WITNESS WHEREOF, the undersigned have executed this Power of Attorney, in counterparts if necessary, effective as of July 21, 2010.

DIRECTORS/OFFICERS:

Signature	Title
<u>/s/ Stephen D. Steinour</u> Stephen D. Steinour	Chairman, Chief Executive Officer, President, and Director (Principal Executive Officer)
<u>/s/ Donald R. Kimble</u> Donald R. Kimble	Senior Executive Vice President and Chief Financial Officer (Principal Financial Officer)
<u>/s/ David S. Anderson</u> David S. Anderson	Executive Vice President and Controller (Principal Accounting Officer)
<u>/s/ Don M. Casto III</u> Don M. Casto III	Director
<u>/s/ Michael J. Endres</u> Michael J. Endres	Director
<u>/s/ John B. Gerlach, Jr.</u> John B. Gerlach, Jr.	Director
<u>/s/ D. James Hilliker</u> D. James Hilliker	Director
<u>/s/ David P. Lauer</u> David P. Lauer	Director
