

SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549

FORM 15

Certification and Notice of Termination of Registration under Section 12(g) of the Securities Exchange Act of 1934 or Suspension of Duty to File Reports Under Sections 13 and 15(d) of the Securities Exchange Act of 1934.

Commission File Number: 0-2525

CB&T Financial Corp. Employee Stock Purchase Plan  
(Exact name of registrant as specified in its charter)

41 South High Street, Columbus, Ohio 43287  
(Address, including zip code, and telephone number, including area code, of registrant's principal executive offices)

Participation Interests in the Plan  
(Title of each class of securities covered by this Form)

None

Titles of all other classes of securities for which a duty to file reports under section 13(a) or 15(d) remains

Please place an X in the box(es) to designate the appropriate rule provisions(s) relied upon to terminate or suspend the duty to file reports:

<TABLE>	<S>	<C>	<C>	<C>
	Rule 12g-4(a)(1)(i)	[ ]	Rule 12h-3(b)(1)(ii)	[ ]
	Rule 12g-4(a)(1)(ii)	[ ]	Rule 12h-3(b)(2)(i)	[ ]
	Rule 12g-4(a)(2)(i)	[ ]	Rule 12h-3(b)(2)(ii)	[ ]
	Rule 12g-4(a)(2)(ii)	[ ]	Rule 15d-6	[ X ]
	Rule 12h-3(b)(1)(i)	[ ]		

</TABLE>

Approximate number of holders of record as of the certification or notice date: 0

Pursuant to the requirements of the Securities Exchange Act of 1934, the CB&T Financial Corp. Employee Stock Purchase Plan has caused this certification/notice to be signed on its behalf by the undersigned duly authorized person.

Date: August 24, 1995

By: Huntington Bancshares  
West Virginia, Inc. as  
successor by merger to CB&T  
Financial Corp., Plan  
Administrator

By: /s/ William T. McLaughlin, II  
-----  
William T. McLaughlin, II  
Chairman and Chief Executive  
Officer

PORTER, WRIGHT, MORRIS & ARTHUR  
41 South High Street  
Columbus, Ohio 43215  
Telephone (614) 227-2000  
FAX (614) 227-2100

September 14, 1995

Securities and Exchange Commission  
450 Fifth Street, N.W.  
Washington, D.C. 20549

Attention: Filing Desk

Re:Huntington Bancshares Incorporated/Huntington Bancshares West Virginia, Inc.  
Form 15 - CB&T Financial Corp. Employee Stock Purchase Plan  
File No. 0-2525

Ladies and Gentlemen:

On behalf of Huntington Bancshares West Virginia, Inc. ("HBWV"), a wholly owned subsidiary of Huntington Bancshares Incorporated, pursuant to Regulation S-T under the Securities Exchange Act of 1934, as amended, one copy of HBWV's Form 15 is being transmitted herewith.

Any questions or comments with respect to this filing should be directed to the undersigned at (614) 227-2003.

Very truly yours,

/s/ Craig M. Fullen

Craig M. Fullen

cc: National Association of  
Securities Dealers, Inc. (3 copies)