

Eun Ah Choi
Senior Vice President
Global Head of Regulatory Operations

January 30, 2026

Division of Corporation Finance
U.S. Securities and Exchange Commission
100 F Street, N.E.
Washington, D.C. 20549

Division of Corporation Finance:

This is to certify that on January 30, 2026, The Nasdaq Stock Market (the "Exchange") received from Huntington Bancshares Incorporated (the "Registrant") a copy of the Registrant's application on Form 8-A 12(b) for the registration of the following security:

Depository Shares Each Representing a 1/1,000th Interest
in a Share of 5.50% Non-Cumulative
Perpetual Preferred Stock, Series L, Par Value \$0.01 Per Share

We further certify that the security described above has been approved by the Exchange for listing and registration upon official notice of issuance.

We understand that the Registrant is seeking effectiveness under the Form 8-A 12(b), and we hereby join in such request.

Sincerely,

