

February 18, 2011

Federal Election Commission
Reports Analysis Division
999 E Street, N.W.
Washington, DC 20463

RE: Huntington BancShares Inc. Political Action Committee (HBI-PAC) 30 Day Post-General Report (10/14/2010 - 11/22/2010)

Dear Ms. Bentiz:

I received your letter dated February 11, 2011 requesting additional information regarding two contributions to a federal candidate disclosed by Huntington BancShares Inc. Political Action Committee (HBI-PAC) in the above-referenced report. Your letter states that the Federal Election Commission (FEC) believes these contributions may have exceeded the federal contribution limits. The contribution dated 8/5/2010 to Manchin for West Virginia was erroneously reported as being made in connection with the 2010 General election, when in fact it was designated to the 2010 Special Primary election. An amendment to the 2010 September Monthly Report (8/1/2010 - 8/30/2010) has been filed to correct the election designation.

Sincerely,

Denise Thompson
Treasurer
Huntington BancShares Inc. Political Action Committee (HBI-PAC)
FEC ID C00165589
