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April 18, 2014

Maureen Benitz
Senior Campaign Finance and Reviewing Analyst
Reports Analysis Division
Federal Election Commission
Washington, DC 20463

RE: Huntington Bancshares Inc. Political Action Committee (HBI-PAC) Year-End Report (12/1/2013 - 12/31/2013);
Identification Number C00165589

Dear Ms. Benitz:

This Form 99 Miscellaneous Report is being filed in response to the March 26, 2014 Request for Additional Information ("RFAI") from the FEC concerning the Year-End Report (12/1/2013 - 12/31/2013) filed by the Huntington Bancshares Inc. Political Action Committee ("HBI-PAC").

During a review of the PAC's records it was discovered by HBI that the balance on the PAC's FEC report did not reconcile to the PAC's bank balance by \$1,105.32. After further review of the PAC's records, it is believed that the original Accounting Reconciliation Entry of \$1,105.32 is incorrect. This is the result of an internal accounting error that has been corrected. HBI-PAC is now including the corrected accounting adjustment of \$5,000 on its amended Year-End report to reconcile the balance of the FEC report with the balance in the PAC's bank account. Unfortunately, this discrepancy appears to have occurred a number of years ago and HBI is unable to identify the exact source of the uncashed checks.

Please be advised that HBI-PAC has incorporated changes in the way the PAC's account is reconciled and has created additional controls to ensure that the PAC's account is reconciled each month, thereby eliminating the need for any accounting adjustments in the future. On behalf of HBI-PAC, we trust that this response fully and adequately fulfills your request for additional information.

Sincerely,

David Anderson
PAC Treasurer
Huntington Bancshares Inc. Political Action Committee (HBI-PAC)
FEC ID C00165589
