

UNITED STATES OF AMERICA
BEFORE THE
SECURITIES AND EXCHANGE COMMISSION

INVESTMENT COMPANY ACT OF 1940
Release No. 27935 / August 23, 2007

In the Matter of :
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 :
 HUNTINGTON VA FUNDS :
 :
 5800 Corporate Drive :
 :
 Pittsburgh, Pennsylvania 15237-7010 :
 :
 :
 (811-9481) :
 :
 :

ORDER UNDER SECTION 8(f) OF THE INVESTMENT COMPANY ACT OF 1940
DECLARING THAT APPLICANT HAS CEASED TO BE AN INVESTMENT
COMPANY

Huntington VA Funds (“Applicant”), an open-end management company registered under the Investment Company Act of 1940 (“1940 Act”), filed an application under Section 8(f) of the 1940 Act on March 6, 2007, and an amended application on June 28, 2007, requesting an order declaring that it has ceased to be an investment company as defined by the 1940 Act.

A notice of the filing of the application was issued on July 27, 2007 (Investment Company Act Release No. 27912). The notice gave interested persons an opportunity to request a hearing and stated that an order disposing of the matter would be issued unless a hearing should be ordered. No request for a hearing has been received, and the Commission has not ordered a hearing.

The matter has been considered and it is found, on the basis of the information set forth in the application, that the Applicant has ceased to be an investment company as defined by the 1940 Act.

Accordingly,

IT IS ORDERED, pursuant to Section 8(f) of the 1940 Act, that the registration of Applicant Huntington VA Funds (811-9481) under the 1940 Act shall forthwith cease to be in effect.

For the Commission, by the Division of Investment Management, pursuant to delegated authority.

Florence E. Harmon
Deputy Secretary