



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

Mail Stop 4561

March 10, 2009

William F. Ritzmann  
President and Chief Executive Officer  
United Community Bancorp  
92 Walnut Street  
Lawrenceburg, Indiana 47025

**Re: United Community Bancorp  
Form 10-K for June 30, 2008  
File Number 0-51800**

Dear Mr. Ritzmann:

We have completed our review of your Annual Report on Form 10-K and related filings and have no further comments at this time.

Sincerely,

Justin Dobbie  
Staff Attorney