



DIVISION OF  
CORPORATION FINANCE

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

November 13, 2012

Via E-mail

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 Fiscal Year Ended June 30, 2012  
Filed September 7, 2012  
Form 10-K for Fiscal Year Ended June 30, 2011  
Filed September 28, 2011  
Form 10-K for Fiscal Year Ended June 30, 2010  
Filed September 28, 2010  
File No. 000-51800**

Dear Mr. Ritzmann:

We have completed our review of your filings as of November 9, 2012. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Christian Windsor

Christian Windsor  
Special Counsel

cc: Via E-mail  
Edward G. Olifer, Esq.  
Kilpatrick Townsend & Stockton LLP