



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-4631

June 25, 2009

Mr. Lawrence Kemp  
Chief Financial Officer  
First United Ethanol, LLC  
4433 Lewis B. Collins Road  
Pelham, GA 31779

**Re: First United Ethanol, LLC  
Form 10-K for the fiscal year ended September 30, 2008  
Form 10-Q for the quarter ended December 31, 2008  
File No. 0-53039**

Dear Mr. Kemp:

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

If you have any further questions regarding our review of your filings, please direct them to Mindy Hooker, Staff Accountant at (202) 551-3732, John Hartz, Senior Assistant Chief Accountant at (202) 551-3689, or to the undersigned at (202) 551-3768.

Sincerely,

John Cash  
Branch Chief