



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-0306

April 20, 2011

John Marino  
President and Chief Financial Officer  
1<sup>st</sup> United Bancorp, Inc.  
One North Federal Highway  
Boca Raton, FL 33432

**Re: 1st United Bancorp, Inc.  
Form 10-K for Fiscal Year Ended  
December 31, 2010  
File No. 001-33462**

Dear Mr. Marino:

We have completed our review of your filings and have no further comments at this time.

Sincerely,

Amit Pande  
Accounting Branch Chief