



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
1st 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