



DIVISION OF  
CORPORATION FINANCE

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

September 8, 2009

*By U.S. Mail and Facsimile to: (330) 742-0593*

James R. Reske  
Chief Financial Officer  
United Community Financial Corp.  
275 West Federal Street  
Youngstown, OH 44503

**Re: United Community Financial Corp.  
Form 10-K for the Fiscal Year Ended December 31, 2008  
Form 10-Q for the Quarterly Period Ended March 31, 2009  
Form 10-Q for the Quarterly Period Ended June 30, 2009  
File No. 000-24399**

Dear Mr. Reske:

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

Sincerely,

Kathryn McHale  
Staff Attorney