

Mail Stop 4561

May 22, 2007

Mr. Richard M. Adams  
Chairman of the Board,  
Director, and Chief Executive Officer  
United Bankshares, Inc.  
300 United Center  
500 Virginia Street, East  
Charleston, West Virginia 25301

**Re: United Bankshares, Inc.  
Form 10-K for Fiscal Year Ended December 31, 2006**

Dear Mr. Adams:

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

Sincerely,

Kevin W. Vaughn  
Accounting Branch Chief