



DIVISION OF
CORPORATION FINANCE

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

July 12, 2024

Richard M. Adams, Jr.
Chief Executive Officer
United Bankshares, Inc.
500 Virginia Street, East
Charleston, West Virginia 25301

Re: United Bankshares, Inc.
Registration Statement on Form S-4
Filed July 3, 2024
File No. 333-280677

Dear Richard M. Adams, Jr.:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Robert Arzonetti at 202-551-8819 with any questions.

Sincerely,

Division of Corporation Finance
Office of Finance

cc: Sandra M. Murphy