



DIVISION OF  
CORPORATION FINANCE

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

January 27, 2017

Carissa L. Rodeheaver  
Chief Executive Officer  
First United Corporation  
19 South Second Street  
Oakland, Maryland 21550

**Re: First United Corporation**  
**Form 10-K for Fiscal Year Ended December 31, 2015**  
**Filed March 9, 2016**  
**File No. 000-14237**

Dear Mrs. Rodeheaver:

We have completed our review of your filing. 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.

Sincerely,

/s/ Amit Pande

Amit Pande  
Accounting Branch Chief