

Mail Stop 4561

November 17, 2008

Randall J. Rabe  
Executive Vice President and Chief Financial Officer  
United Bancorp, Inc.  
205 East Chicago Boulevard  
Tecumseh, MI 49286

**Re: United Bancorp, Inc.  
Schedule 14A  
Filed November 4, 2008  
File No. 000-16640**

Dear Mr. Rabe:

We have completed our limited review of your Preliminary Schedule 14A and related filings and have no further comments at this time.

Sincerely,

Jessica Livingston  
Staff Attorney