

FIRST UNITED CORP/MD/
Form 4
May 16, 2008

FORM 4

**UNITED STATES SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549**

OMB APPROVAL

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STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP OF SECURITIES

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934, Section 17(a) of the Public Utility Holding Company Act of 1935 or Section 30(h) of the Investment Company Act of 1940

(Print or Type Responses)

1. Name and Address of Reporting Person *
RUDY IRVIN ROBERT

2. Issuer Name and Ticker or Trading Symbol
FIRST UNITED CORP/MD/ [FUNC]

5. Relationship of Reporting Person(s) to Issuer

(Check all applicable)

(Last) (First) (Middle)
19 SOUTH SECOND STREET, P.O. BOX 9

(Street)

3. Date of Earliest Transaction (Month/Day/Year)
05/14/2008

Director 10% Owner
 Officer (give title below) Other (specify below)

OAKLAND, MD 215500009

4. If Amendment, Date Original Filed(Month/Day/Year)

6. Individual or Joint/Group Filing(Check Applicable Line)
 Form filed by One Reporting Person
 Form filed by More than One Reporting Person

(City) (State) (Zip)

Table I - Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned

1. Title of Security (Instr. 3)	2. Transaction Date (Month/Day/Year)	2A. Deemed Execution Date, if any (Month/Day/Year)	3. Transaction Code (Instr. 8)	4. Securities Acquired (A) or Disposed of (D) (Instr. 3, 4 and 5)	5. Amount of Securities Beneficially Owned Following Reported Transaction(s) (Instr. 3 and 4)	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	7. Nature of Ownership (Instr. 4)
				(A) or (D)	Price		
				Code V	Amount		
Common Stock	05/14/2008		A	267	A \$ 0	6,990.74 ⁽¹⁾	D
Common Stock						1,969.93 ⁽²⁾	I By Daughter
Common Stock						2,010.96 ⁽³⁾	I By Daughter 2
Common Stock						15,574.8	I By IR Rudy, Inc.
Common Stock						6,066.6 ⁽⁴⁾	I By Spouse

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- (4) Amount includes 441.94 shares purchased pursuant to the First United Corporation dividend reinvestment plan since the date of the last report.

Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, *see* Instruction 6 for procedure.

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