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FIRST UNITED CORP/MD/
Form 15-12G
October 07, 2004

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

FORM 15

Certification and Notice of Termination of Registration under Section 12(g) of
the Securities Exchange Act of 1934, or Suspension of Duty to File Reports
Under Sections 13 and 15(d) of the Securities Exchange Act of 1934.

Commission File Numbers: 000-27033 and 000-27033-01

First United Capital Trust
First United Corporation

(Exact name of registrants as specified in their charters)

19 South Second Street, Oakland, Maryland 21550, (301) 334-9471
(Address, including zip code, and telephone number, including area
code, of registrants' principal executive offices)

9.375% Preferred Securities of First United Capital Trust
9.375% Junior Subordinated Debentures of First United Corporation
Guarantee of First United Corporation of Certain
Obligations under the Preferred Securities

(Title of each class of securities covered by this Form)

Common Stock, par value \$.01 per share, of First United Corporation

(Titles of all other classes of securities for which a duty to file
reports under section 13(a) or 15(d) remains)

Please place an X in the box(es) to designate the appropriate rule
provision(s) relied upon to terminate or suspend the duty to file reports:

Rule 12g-4(a)(1)(i)	X	Rule 12h-3(b)(1)(i)	
Rule 12g-4(a)(1)(ii)		Rule 12h-3(b)(1)(ii)	
Rule 12g-4(a)(2)(i)		Rule 12h-3(b)(2)(i)	
Rule 12g-4(a)(2)(ii)		Rule 12h-3(b)(2)(ii)	
		Rule 15d-6	

Approximate number of holders of record as of the certification or notice
date: 0

THE SECURITIES COVERED BY THIS FORM
WERE REDEEMED BY THE ISSUERS ON SEPTEMBER 30, 2004

Pursuant to the requirements of the Securities Exchange Act of 1934, First
United Capital Trust and First United Corporation have caused this
certification/notice to be signed on their behalf by the undersigned duly
authorized person.

Date: October 6, 2004 By: /s/ Robert W. Kurtz

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Robert W. Kurtz, Administrator
First United Capital Trust

Date: October 6, 2004

By: /s/ Robert W. Kurtz

Robert W. Kurtz, President and CFO
First United Corporation