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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  
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First United Capital Trust  
First United Corporation  
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(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  
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(Title of each class of securities covered by this Form)

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

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Robert W. Kurtz, President and CFO  
First United Corporation