

FIRST UNITED BANK TRUST/  
Form SC 13G/A  
February 10, 2010

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UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, DC 20549

SCHEDULE 13G

Under the Securities Exchange Act of 1934  
(Amendment No. 7)\*

First United Corporation

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(Name of Issuer)

Common Stock

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(Title of Class of Securities)

33741H107

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(CUSIP Number)

December 31, 2009

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(Date of Event Which Requires Filing of this Statement)

Check the appropriate box to designate the rule pursuant to which this Schedule is filed:

- Rule 13d-1(b)  
 Rule 13d-1(c)  
 Rule 13d-1(d)

\* The remainder of this cover page shall be filled out for a reporting person's initial filing on this form with respect to the subject class of securities, and for any subsequent amendment containing information which would alter the disclosures provided in a prior cover page.

The information required in the remainder of this cover page shall not be deemed to be "filed" for the purpose of Section 18 of the Securities Exchange Act of 1934 ("Act") or otherwise subject to the liabilities of that section of the Act but shall be subject to all other provisions of the Act (however, see the Notes).

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CUSIP No. 33741H107

Page 2 of 5 Pages

1 Names of reporting persons.

First United Bank & Trust

2 Check the appropriate box if a member of a group

(a)

(b)

3 SEC use only

4 Citizenship or place of organization: Maryland, U.S.A.

Number of	5	Sole voting power:	297,818
shares beneficially	6	Shared voting power:	3,000
owned by	7	Sole dispositive power:	300,818
each	8	Shared dispositive power:	0

reporting  
person with:

9 Aggregate amount beneficially owned by each reporting person: 300,818

10 Check if the aggregate amount in row (9) excludes certain shares:

11 Percent of class represented by amount in row (9): 4.9%

12 Type of reporting person: BK

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Item 1.

Item 1(a) Name of issuer:

First United Corporation

Item 1(b) Address of issuer's principal executive offices:

19 South Second Street  
Oakland, Maryland 21150

Item 2.

Item 2(a) Name of person filing:

First United Bank & Trust

Item 2(b) Address of principal business office or, if none, residence:

19 South Second Street  
Oakland, Maryland 21150

Item 2(c) Citizenship:

United States of America

Item 2(d) Title of class of Securities:

Common Stock, par value \$.01 per share

Item 2(e) CUSIP No.:

33741H107

Item 3. If this statement is filed pursuant to Rules 13d-1(b), or 13d-2(b) or (c), check whether the person filing is  
a:

b.R Bank as defined in Section 3(a)(6) of the Act.

ItemOwnership

4.

Provide the following information regarding the aggregate number and percentage of the class of securities of the issuer identified in Item 1.

(a) Amount beneficially owned: 300,818

(b) Percent of class: 4.9%

(c) Number of shares as to which such person has:

(i) Sole power to vote or to direct the vote: 297,818

(ii) Shared power to vote or to direct the vote: 3,000

(iii) Sole power to dispose or to direct the disposition of: 300,818

(iv) Shared power to dispose or to direct the disposition of: 0

ItemOwnership of 5 Percent or Less of a Class.

5.

If this statement is being filed to report the fact that as of the date hereof the reporting person has ceased to be the beneficial owner of more than 5 percent of the class of securities, check the following R.

ItemOwnership of More than Five Percent on Behalf of Another Person

6.

Not Applicable

ItemIdentification and Classification of the Subsidiary Which Acquired the Security Being Reported on by the Parent

7. Holding Company.

Not Applicable

ItemIdentification and Classification of Members of Group.

8.

Not Applicable

ItemNotice of Dissolution of Group.

9.

Not Applicable



Item Certification.

10.

By signing below I certify that, to the best of my knowledge and belief, the securities referred to above were acquired and are held in the ordinary course of business and were not acquired and are not held for the purpose of or with the effect of changing or influencing the control of the issuer of the securities and were not acquired and are not held in connection with or as a participant in any transaction having that purpose or effect.

SIGNATURE

After reasonable inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and accurate.

February 9,  
2010  
(Date)

/s/ Eugene D. Helbig,  
Jr.  
(Signature)

Eugene D. Helbig, Jr. Senior Trust Officer  
(Name/Title)