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Form 8-K
May 07, 2004

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

FORM 8-K

CURRENT REPORT
PURSUANT TO SECTION 13 OR 15(d) OF THE
SECURITIES EXCHANGE ACT OF 1934

Date of Report (Date of earliest event reported): May 7, 2004

First United Corporation

(Exact name of registrant as specified in its charter)

Maryland

0-14237

52-1380770

(State or other jurisdiction of
incorporation or organization)

(Commission file number)

(IRS Employer
Identification No.)

19 South Second Street, Oakland, Maryland 21550

(Address of principal executive offices) (Zip Code)

(301) 334-9471

(Registrant's telephone number, including area code)

N/A

(Former Name or Former Address, if Changed Since Last Report)

Item 12. Results of Operations and Financial Condition

On May 7, 2004, First United Corporation (the "Corporation") issued an earnings release describing the Corporation's financial results for the three months ended March 31, 2004, a copy of which is furnished herewith as Exhibit 99.1.

The information contained in this Item 12 shall not be deemed "filed" for purposes of Section 18 of the Securities Exchange Act of 1934, as amended (the "Exchange Act"), or incorporated by reference in any filing under the Securities Act of 1933, as amended, or the Exchange Act, except as shall be expressly set forth by specific reference in such a filing.

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SIGNATURES

Pursuant to the requirements of Section 13 or 15(d) of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

FIRST UNITED CORPORATION

Dated: May 7, 2004

By: /s/ Robert W. Kurtz

Robert W. Kurtz
President and CFO

Exhibit Index

Exhibit	Description
99.1	Earnings release dated May 7, 2004.