

N/A

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

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligations of the registrant under any of the following provisions:

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
- Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
- Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

INFORMATION TO BE INCLUDED IN THE REPORT

Item 4.01. Changes in Registrant's Certifying Accountant.

On October 1, 2014, First United Corporation (the "Company") was notified that the audit practice of ParenteBeard LLC ("ParenteBeard"), the Company's independent registered public accounting firm, was combined with Baker Tilly Virchow Krause, LLP ("Baker Tilly") in a transaction pursuant to which ParenteBeard combined its operations with Baker Tilly and certain of the professional staff and partners of ParenteBeard joined Baker Tilly either as employees or partners of Baker Tilly. On October 1, 2014, in connection with the foregoing combination, ParenteBeard resigned as the Company's independent registered public accounting firm. On that same date, the Audit Committee of the Company's Board of Directors engaged Baker Tilly to serve as the Company's independent registered public accounting firm.

During the years ended December 31, 2013 and 2012, and during the interim period from the end of the most recently completed fiscal year through October 1, 2014, the Company did not consult with Baker Tilly, and Baker Tilly did not provide the Company with any written report or oral advice, regarding any of the matters described in Item 304(a)(2)(i) or Item 304(a)(2)(ii) of Regulation S-K promulgated by the Securities and Exchange Commission (the "SEC").

The reports of ParenteBeard on the Company's financial statements for the years ended December 31, 2013 and 2012 did not contain any adverse opinion or disclaimer of opinion and were not qualified or modified as to uncertainty, audit scope or accounting principles.

During the years ended December 31, 2013 and 2012, and during the interim period from the end of the most recently completed fiscal year through October 1, 2014, there were no disagreements between the Company and ParenteBeard on any matter of accounting principles or practices, financial statement disclosure or auditing scope or procedures, which disagreements, if not resolved to the satisfaction of ParenteBeard, would have caused it to make reference to such disagreement in its reports on the financial statements for such years.

During the years ended December 31, 2013 and 2012, and during the interim period from the end of the most recently completed fiscal year through October 1, 2014, there were no reportable events between the Company and ParenteBeard.

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The Company provided ParenteBeard with a copy of this report prior to the date it was filed with the SEC and requested that ParenteBeard furnish the Company with a letter addressed to the SEC stating whether it agrees with above statements and, if it does not agree, the respects in which it does not agree. A copy of the letter, October 3, 2014, is filed as Exhibit 16.1 to this report.

Item 9.01. Financial Statements and Exhibits.

(d) Exhibits.

The exhibits furnished with this report are listed in the Exhibit Index which immediately follows the signatures hereto, which Exhibit Index is incorporated herein by reference.

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

FIRST UNITED CORPORATION

Dated: October 3, 2014 By: /s/ Carissa L. Rodeheaver
Carissa L. Rodeheaver
President and Chief Financial Officer

EXHIBIT INDEX

Exhibit No. Description

16.1 Letter from ParenteBeard LLC dated October 3, 2014 (filed herewith)

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