



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 4561

November 24, 2008

Richard M. Adams
Chairman of the Board & Chief Executive Officer
United Bankshares, Inc.
300 United Center
500 Virginia Street, East
Charleston, WV 25301

**Re: United Bankshares, Inc.
Amendment No. 1 to Preliminary Proxy Statement on Schedule 14A
Filed November 20, 2008
File No. 002-86947**

Dear Mr. Adams:

We have completed our review of your Preliminary Proxy Statement on Schedule 14A and have no further comments at this time.

Sincerely,

Jessica Livingston
Staff Attorney