FORM 4

## UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP

	OMB APPROVAL									
	OMB Number:	3235-0287								
l	Estimated average burden									
l	hours per response:	0.5								

Check this box if no longer subject to Section 16. Form 4 or Form 5 obligations may continue. See Instruction 1(b).

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934 or Section 30(h) of the Investment Company Act of 1940

1. Name an NELSC	<u>U</u>	2. Issuer Name and Ticker or Trading Symbol UNITED COMMUNITY BANKS INC UCBI ]								olicable) ctor	1		s) to Issuer .0% Owner Other (specify					
(Last) (First) (Middle) PO BOX 127					3. Date of Earliest Transaction (Month/Day/Year) 05/26/2004								w)	uue		elow)	ecily	
(Street) BLAIRSVILLE GA 30514  (City) (State) (Zip)					If Ameno 5/26/20		e of Ori	ginal I	Filed (Month/D		Individual or Joint/Group Filing (Check Applicable Line)     X Form filed by One Reporting Person     Form filed by More than One Reporting Person							
Table I - Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned																		
1. Title of Security (Instr. 3)  2. Transaction Date (Month/Day/Yea					2A. Deemed Execution Date, if any (Month/Day/Year)		3. Transaction Code (Instr. 8)					5. Amount of Securities Beneficially Owned Following		6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)		7. Nature of Indirect Beneficial Ownership		
								Code	v	Amount	(A) or (D)	Price	Reported Transaction (Instr. 3 and				(Instr. 4)	1)
Common Stock 05/26/2004				04			S		87,000 <sup>(4)</sup>	D	\$23.94	1,882,4	452	D				
Common Stock													50,178(1)		I		Patrici Nelson (Spous	n
Common Stock												1,350 <sup>(2)</sup>		I		Conag Rentals, Inc.		
Common Stock												17,742 <sup>(3)</sup>		I		W.C. Nelson, Jr. Cust FBO [Minor Granchildren]		
		Та	ble							sposed of, , convertil								
1. Title of Derivative Security (Instr. 3)	erivative Conversion Date Execution Date, ocurity or Exercise (Month/Day/Year) if any				action (Instr.	5. Number of Derivative Securities Acquired (A) or Disposed of (D) (Instr. 3, 4 and 5)	Exp (Mo	6. Date Exercisable and Expiration Date (Month/Day/Year)		7. Title and Amount of Securities Underlying Derivative Security (Instr. 3 and 4)		Derivative Security (Instr. 5) Benefi Owned Follow Report		ities Form: icially Direct or Ind ving (I) (Ins ted action(s)		ship of Bo (D) Or rect (Ir	1. Nature f Indirect eneficial wnership nstr. 4)	
					Code	v	(A) (D)	Date Exe	e rcisab	Expiration le Date	Title	Amount or Number of Shares						

## Explanation of Responses:

- 1. Includes 50,178 shares owned by Mr. Nelson's spouse for which he claims beneficial ownership.
- 2. Includes 1,350 shares owned by ConAg Rentals, Inc. for which Mr. Nelson claims beneficial ownership.
- 3. Includes 17,742 shares owned by Mr. Nelson's minor grandchildren for which he is custodian.
- 4. Shares were contributed in a tax-free exchange.

## Remarks:

W.C. Nelson, Jr. 05/28/2004

\*\* Signature of Reporting Person Date

Reminder: Report on a separate line for each class of securities beneficially owned directly or indirectly.

- \* If the form is filed by more than one reporting person, see Instruction 4 (b)(v).
- \*\* Intentional misstatements or omissions of facts constitute Federal Criminal Violations See 18 U.S.C. 1001 and 15 U.S.C. 78ff(a).

Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, see Instruction 6 for procedure.

Persons who respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB Number.