FORM 4

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

	OMB APPROVAL

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

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP

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

Name and Address of Reporting Person* GILBERT BILL M (Last) (First) (Middle)																	Il applic Director Officer below)	able) r (give title		10% Ow Other (s below)	/ner
4545 BROOK GREEN COURT					04/25/2007													SVP, Reta	ail Ba	nking	
(Street) BLAIRSVILLE GA 30512				- 4. I												Individual or Joint/Group Filing (Check Applicate) X Form filed by One Reporting Person Form filed by More than One Reportin					
(City)	(S	tate)	(Zip)			Person															
		Tab	le I - Nor	n-Deri	vativ	e Se	curitie	s A	cqu	ıired, C	Disp	osed o	f, or	Ben	eficia	lly O	wned				
1. Title of Security (Instr. 3)			2. Transaction Date (Month/Day/Year)		- 1	2A. Deemed Execution Date, if any (Month/Day/Year)			3. Transac Code (In 8)		4. Securities Acquired (A) Disposed Of (D) (Instr. 3, 4 5)				4 and Sec Ben Owi		mount of urities eficially ned Following		r Indirect str. 4)	. Nature f Indirect seneficial Ownership	
											v	Amount	(A) or D)	Price	1	Reported Transaction(s) (Instr. 3 and 4)				(Instr. 4)
Common Stock																	14,	,238		D	
Common Stock (RSU's) ⁽¹⁾				04/25/2007		7				A		1,500	(1)	A	\$0		2,500			D	
Common Shares Issuable																	1		D		
Common Stock															83		334		I	Joanna R. Gilbert (Spouse)	
		-	Table II -									sed of, onvertil				/ Ow	ned				
1. Title of Derivative Security (Instr. 3)	2. Conversion or Exercise Price of Derivative Security	3. Transaction Date (Month/Day/Year)	3A. Deeme Execution if any (Month/Day	Date,	4. Transa Code (8)		of Ex			Oate Exer piration D pnth/Day/	ate		Amou Secui Unde Deriva	7. Title and Amount of Securities Underlying Derivative Secur (Instr. 3 and 4)		Der Sec	rice of ivative curity etr. 5)	9. Number of derivative Securities Beneficially Owned Following Reported Transaction (Instr. 4)	is illy	10. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	11. Nature of Indirect Beneficial Ownership (Instr. 4)
				c	Code	v	(A)	(D)	Dat Exe	te ercisable		xpiration ate	Title		Amount or Number of Shares						
Option to Purchase Common	\$30.67	04/25/2007			A		6,000		04/	25/2008 ⁽²	2) 0.	4/25/2017	Comr		6,000		\$0	41,150	0	D	

Explanation of Responses:

- 1. 2007 Restricted Stock Units vest over four consecutive years at 25% on May 31, 2008, January 31, 2009, January 31, 2010, and January 31, 2011.
- 2. 2007 Stock Option Grants vest over four consecutive years at 25% on the grant anniversary date.

Remarks:

Lois J. Rich

04/26/2007

** Signature of Reporting Person

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.

KNOW ALL BY THESE PRESENTS, THAT THE UNDERSIGNED HEREBY CONSTITUTES AND APPOINTS (A) REX S. SCHUETTE; (B) THOMAS C. GILLILAND; (C) LORRAINE G. MCKAY; AND (D) LOIS J. RICH, SIGNING SINGLY, THE UNDERSIGNED'S TRUE AND LAWFUL ATTORNEY-IN-FACT TO:

- (1) Execute for and on behalf of the undersigned, in the undersigned's capacity as an officer and/or director of United Community Banks, Inc. (the "Company"), Forms 3, 4, and 5 in accordance with Section 16(a) of the Securities Exchange Act of 1934 and the rules thereunder;
- (2) Do and perform any and all acts for and on behalf of the undersigned which may be necessary or desirable to complete and execute any such Form 3, 4, or 5, complete and execute any amendment or amendments thereto, and timely file such form with the United States Securities and Exchange Commission and any stock exchange or similar authority; and
- (3) Take any other action of any type whatsoever in connection with the foregoing which, in the opinion of such attorney-in-fact, may be of benefit to, in the best interest of, or legally required by, the undersigned, it being understood that the documents executed by such attorney-in-fact on behalf of the undersigned pursuant to this Power of Attorney shall be in such form and shall contain such terms and conditions as such attorney-in-fact may approve in such attorney-in-fact's discretion.

The undersigned hereby grants to each such attorney-in-fact full power and authority to do and perform any and every act and thing whatsoever requisite, necessary, or proper to be done in the exercise of any of the rights and powers herein granted, as fully to all intents and purposes as the undersigned might or could do if personally present, with full power of substitution or revocation, hereby ratifying and confirming all that such

attorney-in-fact, or such attorney-in-fact's substitute or substitutes, shall lawfully do or cause to be done by virtue of this power of attorney and the rights and powers herein granted. The undersigned acknowledges that the foregoing attorneys-in-fact, in serving in such capacity at the request of the undersigned, are not assuming, nor is the Company assuming, any of the undersigned's responsibilities to comply with Section 16 of the Securities Exchange Act of 1934.

This Power of Attorney shall remain in full force and effect until the undersigned is no longer required to file Forms 3, 4, and 5 with respect to the undersigned's holdings of and transactions in securities issued by the Company, unless earlier revoked by the undersigned in a signed writing delivered to the foregoing attorneys-in-fact.

IN WITNESS WHEREOF, THE UNDERSIGNED HAS CAUSED THIS POWER OF ATTORNEY
TO BE EXECUTED AS OF THIS 16TH DAY OF MAY 2005.

/s/ Bill M. Gilbert Signature

Bill M. Gilbert
Print Name