Instruction 1(b).

FORM 4

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

VVd3/iii/gt0/1, D.O. 200-0

Check this box if no longer subject to	STATEMENT OF CHANGES IN BENEFICIAL	OWNERSHIP
Section 16. Form 4 or Form 5		
obligations may continue. See		

OMB APPROVAL

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

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 ar WALL (Last)	UI UC	UNITED COMMUNITY BANKS INC [UCBI]									eck all applic	ationship of Reporting all applicable) Director Officer (give title below)		10% Ovolution (source) Other (source)	vner				
(Last) (First) (Middle) 6 RIVER PINE DRIVE					3. Date of Earliest Transaction (Month/Day/Year) 05/01/2003														
(Street) ROME GA 30162 (City) (State) (Zip)				4. 11	4. If Amendment, Date of Original Filed (Month/Day/Year)								Line	ndividual or Joint/Group Filing (Check Applicable) X Form filed by One Reporting Person Form filed by More than One Reporting Person					
		Tak	ole I - Nor	n-Deriv	ative	e Se	curities	s Ac	quired,	Dis	oosed c	of, or E	3ene	eficiall	y Owned				
1. Title of Security (Instr. 3)			2. Transaction Date (Month/Day/Year)			2A. Deemed Execution Date if any (Month/Day/Yea		Code (Instr.						5. Amour Securitie Beneficia Owned F Reported	s ally ollowing	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)		7. Nature of Indirect Beneficial Ownership (Instr. 4)	
									Code	v	Amount	(A (D) or)	Price	Transact (Instr. 3 a	on(s) nd 4)			(3 4)
Common	Stock														167,35	52.4445	4445 D		
		-	Table II -						uired, D , option						Owned				
1. Title of Derivative Security (Instr. 3)	2. Conversion or Exercise Price of Derivative Security	3. Transaction Date (Month/Day/Year)	3A. Deeme Execution I if any (Month/Day	Date, T	4. Transa Code (I B)				6. Date Ex Expiration (Month/Da	Date		7. Title and Amou of Securities Underlying Derivative Securi (Instr. 3 and 4)		ecurity	8. Price of Derivative Security (Instr. 5)	9. Number derivative Securities Beneficial Owned Following Reported Transactic (Instr. 4)	e s illy	10. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	Beneficial Ownership (Instr. 4)
					Code	v	(A)	(D)	Date Exercisab		Expiration Date	Title	N O	Amount or lumber of Shares					
Phantom Stock Unit ⁽¹⁾	(2)	05/01/2006			A		309.68		(2)		(2)	Comm Stock		309.68	\$29.61	309.68	В	D	

Explanation of Responses:

- 1. Acquired pursuant to The United Community Banks Deferred Compensation Plan.
- 2. The units are to be settled in United Community Banks common stock on a 1-for-1 basis after termination of employment.

Remarks:

Lois J. Rich by Power of Attorney

** Signature of Reporting Person Date

05/03/2006

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 26TH DAY OF AUGUST 2002.

/s/ Tim Wallis Signature

Tim Wallis

Print Name