## FORM 4

## UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP

OMB APPROVAL								
OMB Number:	3235-0287							
Estimated average	burden							

0.5

hours per response:

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

				O	r Secti	on 30(n	) or the	investin	ent C	ompany Ad	t of 194	.0							
Name and Address of Reporting Person*  WALLIS TIM					2. Issuer Name and Ticker or Trading Symbol UNITED COMMUNITY BANKS INC									5. Relationship of Reporting Person(s) to Issuer (Check all applicable)					
WALLIS TIM					UCBI ]									X Direc	Director		10% O	wner	
(1+)	(5												Officer (give title below)		Other (specify below)				
(Last) (First) (Middle)						3. Date of Earliest Transaction (Month/Day/Year) 03/02/2006									')		bclowy		
6 RIVER PINE DRIVE					03/02/2000														
(Ctt)				4.	4. If Amendment, Date of Original Filed (Month/Day/Year)									6. Individual or Joint/Group Filing (Check Applicable Line)					
(Street) ROME	G	Δ	30162										'"	,	filed by On	e Ren	orting Perso	n	
KOWIE	U.											X Form filed by One Reporting Person  Form filed by More than One Reporting							
(City)	(S	tate)	(Zip)											Perso				9	
(=,)	(-																		
		Tab	le I - Non-E	Derivativ	re Se	curiti	es Ac	quire	l, Di	sposed	of, or	Ben	eficia	lly Owne	:d				
Date				. Transactio ate Month/Day/Y	Executio			Cod	Transaction Dispose Code (Instr. 5)		rities Acquired (A) ed Of (D) (Instr. 3, 4			Benefic Owned	ies Fo ially (D) Following (I)		n: Direct or Indirect nstr. 4)	7. Nature of Indirect Beneficial Ownership	
								Cod	v	Amoun	t (A) or Pi		Price	Reporte Transac (Instr. 3	ction(s)			(Instr. 4)	
Common Stock													166,8	166,877.3488		D			
		Т	able II - De (e.	erivative .g., puts										/ Owned					
1. Title of Derivative Security (Instr. 3)	2. Conversion or Exercise Price of Derivative Security	3. Transaction Date (Month/Day/Year)	3A. Deemed Execution Date, if any (Month/Day/Year	Code	Transaction Code (Instr				6. Date Exercisable and Expiration Date (Month/Day/Year)			7. Title and Amount of Securities Underlying Derivative Securi (Instr. 3 and 4)		8. Price of Derivative Security (Instr. 5)		E C S F Illy C	10. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	11. Nature of Indirect Beneficial Ownership (Instr. 4)	
				Code	. v	(A)	(D)	Date Exercisa		Expiration Date	Title	0 0	Amount or Number of Shares						
Phantom Stock	(2)	03/01/2006		A		14		(2)		(2)	Comm	non	14	\$27.65	14		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:

Unit<sup>(1)</sup>

Lois J. Rich by Power of 03/02/2006 <u>Attorney</u>

\$27.65

D

\*\* Signature of Reporting Person Date

Stock

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