FORM 4

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

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 OMB APPROVAL
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1. Name and Addres TALLENT JI	1 0	on*	2. Issuer Name and Ticker or Trading Symbol UNITED COMMUNITY BANKS INC UCBI]		tionship of Reporting Perso all applicable) Director Officer (give title	10% Owner Other (specify
(Last) PO BOX 398	(First)	(Middle)	3. Date of Earliest Transaction (Month/Day/Year) 04/30/2008		below) President & C	below) EO
(Street) BLAIRSVILLE		30514	4. If Amendment, Date of Original Filed (Month/Day/Year)	6. Indiv Line) X	ridual or Joint/Group Filing (Form filed by One Report Form filed by More than (Person	ting Person
(City)	(State)	(Zip)		1		

Table I - Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned

1. Title of Security (Instr. 3)	2. Transaction Date (Month/Day/Year)	2A. Deemed Execution Date, if any (Month/Day/Year)	3. Transaction Code (Instr. 8)		4. Securities Acquired (A) or Disposed Of (D) (Instr. 3, 4 and 5)			5. Amount of Securities Beneficially Owned Following Reported	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	7. Nature of Indirect Beneficial Ownership (Instr. 4)
			Code	v	Amount	(A) or (D)	Price	Transaction(s) (Instr. 3 and 4)		(1150.4)
Common Stock								444,704	D	
Common Stock (RSU's)	04/30/2008(1)		A		4,000	A	\$ <mark>0</mark>	9,000 ⁽²⁾	D	
Common Stock Issuable ⁽³⁾								18,742.62 ⁽²⁾⁽³⁾	D	
Common Stock								375	I ⁽⁴⁾	Jeanne Tallent (Spouse)
Common Stock								114,205.507	I	By 401k
Common Stock								150 ⁽⁵⁾	I	Jimmy C. Tallent CUST FBO Trenli Mae Tallent (Minor Grandchild)

Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned (e.g., puts, calls, warrants, options, convertible securities)

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)	4. Transa Code (8)		of		6. Date Exercisable and Expiration Date (Month/Day/Year)		7. Title and Amount of Securities Underlying Derivative Security (Instr. 3 and 4)		8. Price of Derivative Security (Instr. 5)	9. Number of derivative Securities Beneficially Owned Following Reported Transaction(s) (Instr. 4)	10. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	11. Nature of Indirect Beneficial Ownership (Instr. 4)
				Code	v	(A)	(D)	Date Exercisable	Expiration Date	Title	Amount or Number of Shares				
Option to Purchase Common Stock	\$13.73	04/30/2008		A		45,000		04/30/2009 ⁽⁶⁾	04/30/2018	Common Stock	45,000	\$0	360,650	D	

Explanation of Responses:

1. 2008 Restricted Stock Units vest over four consecutive years at 25% on May 20, 2009, January 31, 2010, January 31, 2011, and January 31, 2012.

2. Includes a reclassification of 750 RSU's that vested on 1/31/08 to Common shares Issuable within The United Community Banks Deferred Compensation Plan.

3. Acquired pursuant to The United Community Banks Deferred Compensation Plan. The units are to be settled in United Community Banks common stock at the NAV after termination of employment.

4. Includes 375 shares owned by Mr. Tallent's spouse for which he claims beneficial ownership.

5. Includes 150 shares owned by Mr. Tallent's minor grandchild for which he claims beneficial ownership.

6. 2008 Stock Option Grants vest over four consecutive years at 25% on the grant anniversary date.

Remarks:

Lois J. Rich by Power of Attorney

<u>y</u>_____

05/02/2008

** 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.

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 20TH DAY OF AUGUST 2002.

/s/ Jimmy C. Tallent Signature

Jimmy C. Tallent Print Name