FORM 4

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP

OMB APF	PROVAL
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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).

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

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1. Name and Address of Reporting Person* TALLENT JIMMY C						2. Issuer Name and Ticker or Trading Symbol UNITED COMMUNITY BANKS INC									5. Relationship of Reporting Person(s) to Issuer (Check all applicable)						
TALLENT JIMMY C						UC	BI]							_		X	Direc	ctor	10	6 Owner	
(Last)		(Firs	st) (I	Middle)		<u> </u>	-										Office belov	er (give title v)		er (specify ow)	
PO BOX 398							3. Date of Earliest Transaction (Month/Day/Year) 05/02/2007										President & CEO				
(Street)						4. If	Ame	ndment	, Date (of Origin	al File	d (Month/Da	ay/Ye	ar)		6. Indi	vidual o	r Joint/Group	Filing (Ched	k Applicable	
. ,	VILLE GA 30514																Form filed by One Reporting Person				
(City) (State) (Zip)																	Form filed by More than One Reporting Person				
			Tabl	e I - No	on-Deriv	ative	Sec	curitie	s Ac	quire	d, Di	sposed o	f, o	r Be	nefic	ially	Owne	ed			
1. Title of Security (Instr. 3) 2. Transac Date (Month/Date)				Execution Date,			3. Transaction Code (Instr. 8)		4. Securities Acquired (A) or Disposed Of (D) (Instr. 3, 4 a				nd 5)	5. Amount of		6. Ownershi Form: Direc (D) or Indire (I) (Instr. 4)	of Indirect				
										Code	v	Amount		(A) or (D) Prid		e	Transaction(s) (Instr. 3 and 4)			(1130.4)	
Common Stock															42	23,085	D				
Common Stock (RSU's)															(5,500	D				
Common Stock Issuable ⁽¹⁾ 05/01/20				2007)07			P		3,371.900)6	A	\$29	9.89 16,08		32.0903(1)	D				
Common Stock																375	I	Jeanne Tallent (Spouse)			
Common Stock												90,054.806		I	By 401k						
			Та	ble II -								osed of,					wned	,		·	
					(e.g., p	uts, c	alis,	warr	ants,	1		convertib	ie s	ecu	rities)					
L. Title of Derivative Security 2. Conversion Date Suscution Date Execution Date, if any (Month/Day/Year) 3. Transaction Date Execution Date, if any (Month/Day/Year)				Transaction Code (Instr.		5. Number of Derivative Securities Acquired (A) or Disposed of (D) (Instr. 3, 4 and 5)		Exerc ion Da /Day/Y		7. Title and Amount of Securities Underlying Derivative Security (Instr. and 4)		of s ng e	8. Price of Derivative Security (Instr. 5)		9. Number of derivative Securities Beneficially Owned Following Reported Transaction((Instr. 4)	Ownersl Form: Direct (D or Indire (I) (Instr.	Beneficial Ownership ct (Instr. 4)				
				Code	v	(A)	(D)	Date Exercis	sable	Expiration Date	Title	O N O	umber								

Explanation of Responses:

1. 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.

Remarks:

Lois J. Rich by Power of 05/02/2007 **Attorney**

** 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 20TH DAY OF AUGUST 2002.

/s/ Jimmy C. Tallent Signature

Jimmy C. Tallent

Print Name