
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

FORM 8-K

CURRENT REPORT
PURSUANT TO SECTION 13 OR 15(d) OF THE
SECURITIES EXCHANGE ACT OF 1934

Date of Report (Date of earliest event reported): April 13, 2007

United Community Banks, Inc.

(Exact name of registrant as specified in its charter)

Georgia
(State or other jurisdiction of
incorporation)

No. 0-21656
(Commission File Number)

No. 58-180-7304
(IRS Employer
Identification No.)

63 Highway 515, P.O. Box 398
Blairsville, Georgia 30512
(Address of principal executive offices)

Registrant's telephone number, including area code:
(706) 781-2265

Not applicable
(Former name or former address, if changed since last report)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
 - Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
 - Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
 - Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240-13e-4(c))
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Item 1.01 Entry Into a Material Definitive Agreement.

Subsequent to the distribution of our 2007 Proxy Statement, we received comments from a third party shareholder services company regarding the proposed adoption of our Amended and Restated 2000 Key Employee Stock Option Plan (the "Amended Equity Plan"). Although United drafted the Amended Equity Plan to specifically provide that repricing of stock options and stock appreciation rights is not allowed under the Plan, the shareholder services company asserted that the Amended Equity Plan might still allow repricing through cancellation and reissuance. As a result, effective April 13, 2007 we adopted an amendment to the Amended Equity Plan to clarify certain language regarding repricing of stock options and stock appreciation rights.

Amendment No. 1 to the Amended Equity Plan is attached hereto as Exhibits 10.1 and incorporated herein by reference.

Item 9.01 Financial Statements and Exhibits

(c) Exhibits:

10.1 Amendment No. 1 to the Amended and Restated 2000 Key Employee Stock Option Plan, dated April 13, 2007.

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

By: /s/ Jimmy C. Tallent
Jimmy C. Tallent
President and Chief Executive Officer

April 13, 2007

**AMENDMENT NO. 1 TO THE
AMENDED AND RESTATED
UNITED COMMUNITY BANKS, INC.
2000 KEY EMPLOYEE STOCK OPTION PLAN
(As Amended And Restated Effective As Of March 15, 2007)**

THIS AMENDMENT NO. 1 is hereby made and entered into this 13th day of April, 2007, by **UNITED COMMUNITY BANKS, INC.** (the "Company"), to be effective as of March 15, 2007.

WHEREAS, effective March 15, 2007, the Company amended and restated the United Community Banks, Inc. 2000 Key Employee Stock Option Plan (the "Plan"), which Plan provides for grants of stock options and other equity awards to employees who are responsible for the future growth and continued success of the business; and

WHEREAS, the Company now desires to amend the Plan in the manner hereinafter provided;

NOW, THEREFORE, for and in consideration of the premises and other good and valuable consideration, the Plan is hereby amended as follows:

1. The Plan is hereby amended by deleting the second sentence of Section 3.2 and substituting the following in lieu thereof:

"Notwithstanding any provision in this Plan to the contrary, except in accordance with Section 4.3 or unless such an amendment is approved by the shareholders of the Company, (i) no Option or SAR may be amended to reduce the price per share of the Shares subject to such Option or the exercise price of such SAR as applicable, below the option price or exercise price as of the date the Option or SAR is granted, and (ii) no Option, SAR, Award or cash may be granted in exchange for, or in connection with, the cancellation or surrender of an Option, SAR or other Award if the new Option, SAR or other Award has an option or exercise price (including no exercise price) which is less than the option or exercise price of the Option, SAR or Award being exchanged, cancelled or surrendered. Subject to the foregoing restrictions, the Committee shall, with the written consent of the Participant holding such award, have the authority to cancel outstanding Awards and grant replacement Awards therefor."
2. The Plan is hereby amended by deleting the second sentence of Section 14.:
3. This Amendment No. 1 shall be effective as of March 15, 2007. Except as hereby modified, the Plan shall remain in full force and effect in accordance with its terms.

IN WITNESS WHEREOF, the Company has executed this Amendment No. 1 as of the day and year first written above.

UNITED COMMUNITY BANKS, INC.

By: /s/ Jimmy Tallent
Name: Jimmy Tallent
Title: President and Chief Executive Officer