

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

FORM S-8
REGISTRATION STATEMENT
UNDER
THE SECURITIES ACT OF 1933

UNITED COMMUNITY BANKS, INC.
(Exact Name of Registrant as Specified in its Charter)

Georgia
*(State or Other Jurisdiction of
Incorporation or Organization)*

58-1807304
*(I.R.S. Employer
Identification Number)*

125 Highway 515 East
Blairsville, Georgia 30512
(Address of Issuer's Principal Executive Offices)

Amended and Restated 2000 Key Employee Stock Option Plan
(Full Title of the Plan)

Mr. Jimmy C. Tallent
President and Chief Executive Officer
125 Highway 515 East
Blairsville, Georgia 30512
(706) 781-2265
(Name, Address and Telephone Number, Including Area Code, of Agent for Service)

Copies to:
James W. Stevens
Kilpatrick Townsend & Stockton LLP
1100 Peachtree Street, Suite 2800
Atlanta, Georgia 30309-4530
(404) 815-6500

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, or a smaller reporting company. See the definitions of "large accelerated filer," "accelerated filer" and "smaller reporting company" in Rule 12b-2 of the Exchange Act (check one):

Large accelerated filer
Non-accelerated filer

Accelerated filer
Smaller reporting company
(Do not check if smaller reporting company)

CALCULATION OF REGISTRATION FEE

| Title of Securities to be Registered | Amount to be Registered | Proposed Maximum Offering Price Per Share | Proposed Maximum Aggregate Offering Price | Amount of Registration Fee |
|---|--------------------------------|--|--|-----------------------------------|
| Common Stock, par value \$1.00 per share | 1,550,000 ⁽¹⁾ | \$8.43 ⁽²⁾ | \$13,066,500 | \$1,497.43 |

(1) In addition, pursuant to Rule 416(c) under the Securities Act of 1933, as amended, this Registration Statement also covers an indeterminate amount of interests to be offered or sold pursuant to the employee benefit plan described herein. In addition, pursuant to Rule 416(a) of the Securities Act of 1933, as amended, this Registration Statement also covers any additional shares of common stock of the registrant as may be issuable in the event of a stock dividend, stock split, recapitalization, or other similar changes in the capital structure, merger, consolidation, spin-off, split-off, spin-out, split-up, reorganization, partial or complete liquidation, or other distribution of assets, issuance of rights or warrants to purchase securities, or any other corporate transaction or event having an effect similar to any of the foregoing.

(2) Determined in accordance with Rule 457(c) and (h) of the Securities Act of 1933, as amended. The proposed maximum aggregate offering price and amount of registration fee are based on \$8.43, the average of the high and low price on the Nasdaq Global Select Market on May 18, 2012.

United Community Banks, Inc. (the “Company”) files this Registration Statement on Form S-8 in connection with the United Community Banks, Inc. Amended and Restated 2000 Key Employee Stock Option Plan, as amended (the “Plan”) to increase the number of shares of common stock that may be issued under the Plan. The shares authorized under the Plan have been increased by 1,550,000. The Company previously filed a registration statement on Form S-8 (File No. 333-145029) covering 330,000 shares of the Company’s common stock authorized for issuance under the Plan, a registration statement on Form S-8 (File No. 333-120623) covering 330,000 shares of the Company’s common stock authorized for issuance under the Plan, and a registration statement on Form S-8 (File No. 333-99849) covering 390,900 shares of the Company’s common stock authorized for issuance under the Plan, all as adjusted for stock splits and stock dividends (the “Prior Registration Statements”). The Prior Registration Statements continue and remain effective as to those shares registered thereunder.

INCORPORATION OF PRIOR REGISTRATION STATEMENTS BY REFERENCE

Pursuant to General Instruction E to Form S-8, the Company hereby incorporates by reference into this Registration Statement the contents of the Prior Registration Statements, including all amendments, attachments and exhibits thereto.

PART II

INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

ITEM 8. EXHIBITS.

The exhibits included as part of this Registration Statement are as follows:

| <u>Exhibit Number</u> | <u>Description</u> |
|---------------------------|---|
| 4.4 | United Community Banks, Inc.’s Amended and Restated 2000 Key Employee Stock Option Plan (incorporated herein by reference to Exhibit 10.1 to United Community Banks, Inc.’s Form 8-K dated April 30, 2007, File No. 000-21656, filed with the Commission on May 1, 2007). |
| 4.5 | Amendment No. 1 to United Community Banks, Inc.’s Amended and Restated 2000 Key Employee Stock Option Plan (incorporated herein by reference to Exhibit 10.1 to United Community Banks, Inc.’s Form 8-K dated April 13, 2007, File No. 000-21656, filed with the Commission on April 13, 2007). |
| 4.6 | Amendment No. 2 to United Community Banks, Inc.’s Amended and Restated 2000 Key Employee Stock Option Plan (incorporated herein by reference to Exhibit 10.1 to United Community Banks, Inc.’s Form 8-K dated May 23, 2012, File No. 000-21656, filed with the Commission on May 24, 2012). |
| 5 | Opinion of Kilpatrick Townsend & Stockton LLP. |
| 23.1 | Consent of Porter Keadle Moore, LLC. |
| 23.2 | Consent of Kilpatrick Townsend & Stockton LLP (included in Exhibit 5). |
| 24 | Power of Attorney (included on the signature page of this Registration Statement). |

SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, as amended, the Registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-8 and has duly caused this Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Blairsville, State of Georgia, on May 24, 2012.

UNITED COMMUNITY BANKS, INC.

By: /s/ Jimmy C. Tallent

Jimmy C. Tallent
President and Chief Executive Officer
(Principal Executive Officer)

POWER OF ATTORNEY

Each person whose signature appears below constitutes and appoints Jimmy C. Tallent and Robert L. Head, Jr., and each of them acting alone, his true and lawful attorney-in-fact with full power of substitution, for him in any and all capacities, to execute any and all amendments and post-effective amendments to this Registration Statement and to cause the same to be filed, with all exhibits thereto and other documents in connection therewith, with the Securities and Exchange Commission, hereby granting to said attorneys-in-fact and agents full power and authority to do so and perform each and every act and thing whatsoever requisite or desirable to be done in and about the premises, as fully to all intents and purposes as the undersigned might or could do in person, hereby ratifying and confirming all acts and things that said attorneys-in-fact, or their substitute or substitutes, may lawfully do or cause to be done by virtue hereof.

Pursuant to the requirements of the Securities Act of 1933, as amended, this Registration Statement has been signed by the following persons in the capacities indicated on May 24, 2012.

/s/ Jimmy C. Tallent
Jimmy C. Tallent

President, Chief Executive Officer and Director
(Principal Executive Officer)

/s/ Rex S. Schuette
Rex S. Schuette

Executive Vice President and Chief Financial Officer
(Principal Financial Officer)

/s/ Alan H. Kumler
Alan H. Kumler

Senior Vice President, Controller and Chief Accounting Officer
(Principal Accounting Officer)

/s/ Robert L. Head, Jr.
Robert L. Head, Jr.

Chairman of the Board

/s/ Robert H. Blalock
Robert H. Blalock

Director

Director

Clifford V. Brokaw

/s/ L. Cathy Cox
L. Cathy Cox

Director

/s/ Steven J. Goldstein
Steven J. Goldstein

Director

/s/ W.C. Nelson, Jr.
W.C. Nelson, Jr.

Director

/s/ Thomas A. Richlovsky
Thomas A. Richlovsky

Director

/s/ John D. Stephens
John D. Stephens

Director

/s/ Tim Wallis
Tim Wallis

Director

EXHIBIT INDEX

| <u>Exhibit Number</u> | <u>Description</u> |
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Atlanta GA 30309-4528
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direct dial 404 815 6270
direct fax 404 541 3400
jstevens@kilpatricktownsend.com

May 24, 2012

United Community Banks, Inc.
125 Highway 515 East
Blairsville, Georgia 30512

Re: Registration Statement for the United Community Banks, Inc.
Amended and Restated 2000 Key Employee Stock Option Plan

Ladies and Gentlemen:

We have acted as counsel for United Community Banks, Inc., a Georgia corporation (the "Company"), in the preparation of the Form S-8 Registration Statement relating to an additional 1,550,000 shares of the Company's common stock, par value \$1.00 per share (the "Common Stock") that have been authorized for possible awards and issuance pursuant to the Company's Amended and Restated 2000 Key Employee Stock Option Plan, as amended (the "Plan").

In such capacity, we have examined the originals or copies of such documents, corporate records, certificates of public officials and officers of the Company, and other instruments related to the authorization and issuance of the Common Stock as we deemed relevant or necessary for the opinion expressed herein. In all such examinations, we have assumed the genuineness of signatures on original documents and the conformity to such original documents of all copies submitted to us as certified, conformed or photographic copies, and as to certificates of public officials, we have assumed the same to have been properly given and to be accurate.

Based on and subject to the foregoing, it is our opinion that the Plan, and the additional 1,550,000 shares of Common Stock that may be awarded and issued pursuant to and in accordance with the provisions thereof, have been duly authorized by appropriate corporate actions and approved by the Board of Directors and shareholders of the Company, and that the shares, when issued in accordance with the terms and conditions of the Plan, will be validly issued, fully paid and nonassessable.

We hereby consent to the filing of this opinion as an exhibit to said Registration Statement.

KILPATRICK TOWNSEND & STOCKTON LLP

By: /s/ James W. Stevens

James W. Stevens, a Partner

Title

ATLANTA AUGUSTA CHARLOTTE DENVER DUBAI NEW YORK OAKLAND RALEIGH SAN DIEGO SAN FRANCISCO SEATTLE SILICON VALLEY STOCKHOLM TAIPEI
TOKYO WALNUT CREEK WASHINGTON, DC WINSTON-SALEM

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We consent to the incorporation by reference in this Registration Statement on Form S-8 of United Community Banks, Inc. and subsidiaries of our report dated March 13, 2012 related to our audits of the consolidated financial statements and internal control over financial reporting, which appears in the Annual Report on Form 10-K of United Community Banks, Inc. and subsidiaries for the year ended December 31, 2011.

Our report dated March 13, 2012, on the effectiveness of internal control over financial reporting as of December 31, 2011, expressed an opinion that United Community Banks, Inc. and subsidiaries had not maintained effective internal control over financial reporting as of December 31, 2011, based on criteria established in *Internal Control — Integrated Framework* issued by the Committee of Sponsoring Organizations of the Treadway Commission.

/s/ PORTER KEADLE MOORE, LLC

Atlanta, Georgia
May 24, 2012