

**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)*

**P.O. Box 398
63 Highway 515
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
P.O. Box 398
63 Highway 515
Blairsville, Georgia 30512
(706)785-2265
(Name, Address and Telephone Number, Including Area Code, of Agent for Service)

Copies to:
Mr. James W. Stevens
Kilpatrick Stockton LLP
1100 Peachtree Street, N.E., Suite 2800
Atlanta, Georgia 30309-4530
(404) 815-6500
(404) 815-6555 (fax)

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	1,650,000 ⁽¹⁾	\$23.71 ⁽²⁾	\$39,121,500	\$1,201.03

(1) In addition, pursuant to Rule 416(c) under the Securities Act of 1933, this registration statement also covers an indeterminate amount of interests to be offered or sold pursuant to the employee benefit plan described herein.

(2) In addition, pursuant to Rule 416 of the Securities Act of 1933, this Registration Statement also relates to such indeterminate number of 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.

(3) Determined in accordance with Rule 457(c) and (h) of the Securities Act of 1933. The proposed maximum aggregate offering price and amount of registration fee are based on \$23.71, the average of the high and low price on Nasdaq on July 30, 2007.

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 (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 1,650,000. The Company previously filed a registration statement on Form S-8 (File No. 333-120623) (the "Prior Registration Statement") covering 1,650,000 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) (the "Initial Registration Statement") covering 1,954,500 shares (or 1,303,000 shares adjusted for a 3 for 2 stock dividend) of the Company's common stock initially authorized for issuance under the Plan. The Prior Registration Statement and Initial Registration Statement continues and remains effective as to those shares registered thereunder.

INCORPORATION OF PRIOR REGISTRATION STATEMENT BY REFERENCE

Pursuant to Instruction E to Form S-8, the Company hereby incorporates by reference into this Registration Statement the contents of the Prior Registration Statement and Initial Registration Statement, 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. 0-21656, 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. 0-21656, filed with the Commission on April 13, 2007).
5	Opinion of Kilpatrick Stockton LLP.
23.1	Consent of Porter Keadle Moore, LLP.
23.2	Consent of Kilpatrick 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, 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 August 1, 2007.

UNITED COMMUNITY BANKS, INC.

By: /s/ Jimmy C. Tallent
Jimmy C. Tallent
President and Chief 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, this Registration Statement has been signed by the following persons in the capacities indicated on August 1, 2007.

<u>/s/ Jimmy C. Tallent</u> Jimmy C. Tallent	President, Chief Executive Officer, and Director (Principal Executive Officer)
<u>/s/ Rex S. Schuette</u> Rex S. Schuette	Executive Vice President and Chief Financial Officer (Principal Financial Officer)
<u>/s/ Alan H. Kumler</u> Alan H. Kumler	Senior Vice President, Controller and Chief Accounting Officer (Principal Accounting Officer)
<u>/s/ Robert L. Head, Jr.</u> Robert L. Head, Jr.	Chairman of the Board
<u>/s/ W.C. Nelson, Jr.</u> W.C. Nelson, Jr.	Vice Chairman of the Board
<u>/s/ A. William Bennett</u> A. William Bennett	Director
<u>/s/ Robert H. Blalock</u> Robert H. Blalock	Director
<u>/s/ Guy W. Freeman</u> Guy W. Freeman	Director

/s/ Thomas C. Gilliland
Thomas C. Gilliland Director

/s/ Charles Hill
Charles Hill Director

/s/ Hoyt O. Holloway
Hoyt O. Holloway Director

/s/ John D. Stephens
John D. Stephens Director

/s/ Clarence W. Mason, Sr.
Clarence W. Mason, Sr. Director

/s/ Tim Wallis
Tim Wallis Director

EXHIBIT INDEX

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Suite 2800 1100 Peachtree St.
Atlanta GA 30309-4530
t 404 815 6500 f 404 815 6555
www.KilpatrickStockton.com

August 1, 2007

United Community Banks, Inc.
63 Highway 515
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 1,650,000 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 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 1,650,000 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 STOCKTON LLP

By: /s/ Richard R. Cheatham
Richard R. Cheatham, a Partner

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

The Board of Directors of
United Community Banks, Inc.

We consent to the incorporation by reference in this Registration Statement on Form S-8 of United Community Banks, Inc. of our reports dated February 27, 2007 related to our audits of the consolidated financial statements and internal control over financial reporting, which appear in the Annual Report on Form 10-K of United Community Banks, Inc. for the year ended December 31, 2006.

/s/ Porter Keadle Moore, LLP

Atlanta, Georgia
August 1, 2007