

UNITED COMMUNITY BANKS INC
 Form 4
 December 18, 2006

FORM 4 UNITED STATES SECURITIES AND EXCHANGE COMMISSION
 Washington, D.C. 20549

OMB APPROVAL
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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).

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP OF SECURITIES

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934, Section 17(a) of the Public Utility Holding Company Act of 1935 or Section 30(h) of the Investment Company Act of 1940

(Print or Type Responses)

1. Name and Address of Reporting Person *
 GILLILAND THOMAS C

2. Issuer Name and Ticker or Trading Symbol
 UNITED COMMUNITY BANKS INC [UCBI]

5. Relationship of Reporting Person(s) to Issuer
 (Check all applicable)

(Last) (First) (Middle)
 PO BOX 398
 (Street)
 BLAIRSVILLE, GA 30514
 (City) (State) (Zip)

3. Date of Earliest Transaction (Month/Day/Year)
 12/18/2006
 4. If Amendment, Date Original Filed(Month/Day/Year)

Director 10% Owner
 Officer (give title below) Other (specify below)
 EVP, Corp Sec & General Couns
 6. Individual or Joint/Group Filing(Check Applicable Line)
 Form filed by One Reporting Person
 Form filed by More than One Reporting Person

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 Transaction(s) (Instr. 3 and 4)	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	7. Nature of Indirect Beneficial Ownership (Instr. 4)
Common Stock	12/18/2006		C	V Amount (A) or (D) Price \$ 8.33	36,888	D	
Common Stock					191,305 ⁽¹⁾	I	By Gilliland Investors, LLLP
Common Stock					19,127.142	I	By 401k
Common Stock					307,028 ⁽²⁾	I	By Candace W.

Common Stock					10,225	I	Gilliland (Spouse) As Cust FBO Thomas C. Gilliland, Jr. (Son)
Common Stock					10,225	I	As Cust FBO Jason W. Gilliland (Son)

Reminder: Report on a separate line for each class of securities beneficially owned directly or indirectly.

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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. Transaction Code (Instr. 8)	5. Number of Derivative Securities Acquired (A) or Disposed of (D) (Instr. 3, 4, and 5)	6. Date Exercisable and Expiration Date (Month/Day/Year)	7. Title and Amount of Underlying Security (Instr. 3 and 4)	8. Amount or Number of Shares
Convertible Subordinated Debenture ⁽³⁾	\$ 8.33	12/18/2006 ⁽³⁾		C	30,000	12/18/2006 12/31/2006	Common Stock	30,000

Reporting Owners

Reporting Owner Name / Address	Relationships			
	Director	10% Owner	Officer	Other
GILLILAND THOMAS C PO BOX 398 BLAIRSVILLE, GA 30514	X		EVP, Corp Sec & General Couns	

Signatures

Lois J. Rich by Power of
Attorney

12/18/2006

__Signature of Reporting Person

Date

Explanation of Responses:

- * 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).

- This holding represents 191,305 shares titled to Gilliland Investors, LLLP, a limited liability limited partnership whereby Mr. Gilliland and his spouse are limited partners and his two sons are general partners. Mr. Gilliland claims beneficial ownership of all common stock owned by his sons because they are immediate family members sharing his household. The reporting person contributed his interest of the limited liability limited partnership to a grantor retained annuity trust on November 30, 2006.
- (1) Includes 307,028 shares owned by Mr. Gilliland's spouse for which he claims beneficial ownership.
 - (2) Pursuant to United Community Banks, Inc. Floating Rate Convertible Subordinated Payable in Kind Debenture, due December 31, 2006, called by the Company on 12/18/2006.
 - (3)

Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, *see* Instruction 6 for procedure. Potential persons who are to respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB number.