



CS/GDR/0051/2007

JANUARY 30, 2007

The US Securities and Exchange Commission
Office of International Corporate Finance
450 Fifth Street NW
Mail Stop 3 - 9
Washington DC 20549
USA

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CORPORATE FINANCE
JAN 31 11:23

Dear Sir,

SUPPL

UNITED BANK FOR AFRICA PLC
GDR PROGRAMME FILE NO. 82 - 4804 - UNAUDITED FINANCIAL
STATEMENTS FOR THE THREE MONTHS ENDED DECEMBER 31, 2006

In accordance with Rule 12g 3 - 2(b) of the Securities Exchange Act 1934 please find attached a copy of the Newspaper publication of the unaudited Financial Statements of the Bank for the three months ended December 31, 2006.

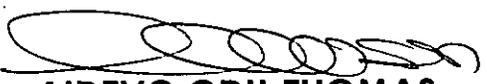
Yours faithfully,
Per pro: UNITED BANK FOR AFRICA PLC

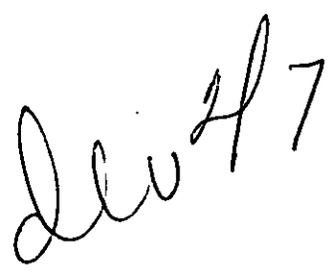
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THOMSON
FINANCIAL


AIDEVO ODU-THOMAS
COMPANY SECRETARY



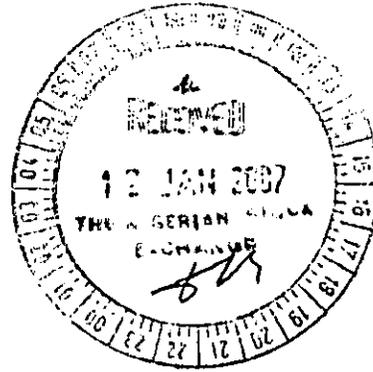
www.ubagroup.com

United Bank for Africa plc RC No. 2457
UBA House, 57 Marina, Lagos
P.O. Box 2406 Tel. 2644651-700
info@ubagroup.com, Swift add. UNAFNGLA

Chairman: Kayode Sofola, ^{SAN}GMD/CEO: Tony O. Elumelu, ^{MFR}EDs: Bello Garba, Phillips Oduoza,
Godwin Ize-Iyamu, Victor Osadolor, Suzanne Soboyejo-Iroche, Faith Tuedor-Matthews, Chika Mordi
Directors: Junaid Dikko, Israel C. Ogbue, Rose A. Okwechime, Ferdinand Alabraba, Willy Kroeger (German),
Paolo Di Martino (Italian)

JANUARY 12, 2007

The Director-General
Nigerian Stock Exchange
2/4 Custom Street
Lagos



Attention : Mr. Binos Yaroe

Dear Sir,

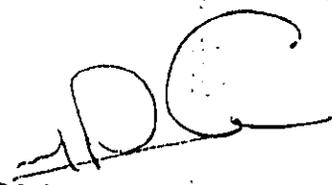
UNAUDITED FINANCIAL STATEMENTS FOR THE THREE MONTHS ENDED DECEMBER 31, 2006

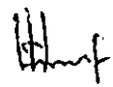
Please find attached a copy of United Bank for Africa Plc Group's unaudited financial statements for the three months ended December 31, 2006 in compliance with the listing requirements of the Nigerian Stock Exchange .

We hereby seek your kind approval to publish the results in at least 2 national dailies.

Thank you .

Yours Faithfully
For : **UNITED BANK FOR AFRICA PLC**


KOLAWOLE EKE
Ag. Head, Investor Relations


EMMANUEL N. NNOROM
Director, Group Executive Office



STATEMENT TO THE NIGERIAN STOCK EXCHANGE AND THE SHAREHOLDERS ON THE UNAUDITED FINANCIAL STATEMENTS FOR THE FIRST QUARTER ENDED 31ST DECEMBER 2006

The Board of United Bank for Africa Plc is pleased to announce the Group's un-audited results for the first quarter ended December 31st, 2006.

First Quarter Results

UN-AUDITED	GROUP			BANK		
	31-Dec-06 N million	31-Dec-05 N million	% Change	31-Dec-06 N million	31-Dec-05 N million	% Change
Gross Earnings	22,129	17,384	27%	21,309	16,292	31%
Profit before tax	5,307	2,218	139%	5,158	1,936	166%
Taxation	(805)	(333)	142%	(774)	(290)	166%
Profit after tax	4,502	1,886	139%	4,384	1,645	166%

The Group recorded an impressive growth in Gross Earnings and Profit Before Tax over the same period of last financial year.

The Board of Directors is confident that, barring unforeseen circumstances, this trend would be sustained in the remaining period of the financial year.

DATED THIS 9th DAY OF JANUARY, 2007

BY ORDER OF THE BOARD

END

MRS. AIDEVO ODU-THOMAS
Company Secretary

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E-Mail: info@ubagroup.com, Swift add. UNAFNGLA