

AMERICAN COMMUNITY BANCSHARES INC  
Form 8-K  
April 30, 2007

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## SECURITIES AND EXCHANGE COMMISSION

WASHINGTON, D.C. 20549

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### Form 8-K

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#### 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 25, 2007

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## AMERICAN COMMUNITY BANCSHARES, INC.

(Exact name of Registrant as specified in its charter)

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**NORTH CAROLINA**  
(State or other jurisdiction  
of incorporation)

**000-30517**  
(Commission File No.)

**56-2179531**  
(IRS Employer  
Identification number)

**4500 CAMERON VALLEY PARKWAY, SUITE 150, CHARLOTTE, NC 28211**

(Address of principal executive offices)

Registrant's telephone number, including area code (704) 225-8444

**2593 WEST ROOSEVELT BOULEVARD, MONROE, NC 28111-0418**

(Former address of principal executive offices)

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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:

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- .. 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 2.02 RESULTS OF OPERATIONS AND FINANCIAL CONDITION**

On April 25, 2007, American Community Bancshares, Inc. (the Registrant ) announced financial results for the first quarter ended March 31, 2007. For the first quarter of 2007, the Registrant reported unaudited earnings of \$1,287,000 or earnings per share (diluted) of \$0.18. A copy of the press release (the Press Release ) announcing the Registrant s results for the first quarter ended March 31, 2007, including a table of selected financial information, is attached hereto as Exhibit 99.1 and incorporated by reference herein.

The information contained in this Current Report shall not be deemed filed for purposes of Section 18 of the Securities Exchange Act of 1934, as amended (the Exchange Act ), or incorporated by reference in any filing under the Securities Act of 1933, as amended, or the Exchange Act, except as shall be expressly set forth by specific reference in such a filing.

**ITEM 9.01 FINANCIAL STATEMENTS AND EXHIBITS.**

(c) Exhibits

**Exhibit No. Description of Exhibit**

99.1 Press Release dated April 25, 2007 regarding the Registrant s results of operations for the first quarter ended March 31, 2007

This Current Report on Form 8-K (including information included or incorporated by reference herein) may contain, among other things, certain forward-looking statements within the meaning of the Private Securities Litigation Reform Act of 1995, including, without limitation, (i) statements regarding certain of Registrant s goals and expectations with respect to earnings, income per share, revenue, expenses and the growth rate in such items, as well as other measures of economic performance, including statements relating to estimates of credit quality trends, and (ii) statements preceded by, followed by or that include the words may, could, should, would, believe, anticipate, estimate, expect, plan, projects, outlook or similar expressions. These statements are based upon the current belief and expectations of Registrant s management and are subject to significant risks and uncertainties that are subject to change based on various factors (many of which are beyond Registrant s control).

**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.

**AMERICAN COMMUNITY BANCSHARES, INC.**

By: /s/ Randy P. Helton  
Randy P. Helton  
President and CEO

Dated: April 30, 2007

**EXHIBIT INDEX**

**Exhibit**

<b>Number</b>	<b>Description of Exhibit</b>
99.1	Press Release dated April 25, 2007