

AMERICAN COMMUNITY BANCSHARES INC  
Form 10-Q/A  
October 26, 2007

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

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**FORM 10-Q/A**

(Amendment No. 2)

QUARTERLY REPORT UNDER SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

For the quarterly period ended March 31, 2007

OR

TRANSITIONAL REPORT UNDER SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

For the transition period from \_\_\_\_\_ to \_\_\_\_\_.

COMMISSION FILE NUMBER 000-30517

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**AMERICAN COMMUNITY BANCSHARES, INC.**

(Exact name of registrant as specified in its charter)

**NORTH CAROLINA**  
(State or Other Jurisdiction of

Incorporation or Organization)

**4500 CAMERON VALLEY PARKWAY, SUITE 150**

**CHARLOTTE, NORTH CAROLINA 28211**

(Address of Principal Executive Offices)

**(704) 225-8444**

(Registrant's Telephone number, including area code)

**56-2179531**  
(I.R.S. Employer

Identification No.)

Indicate by check mark whether the registrant (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject

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to such filing requirements for the past 90 days.

Yes     No

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

Large accelerated filer                          Accelerated filer                          Non-accelerated filer      
Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Act).

Yes     No

As of May 1, 2007, 7,020,343 shares of the issuer's common stock, \$1.00 par value, were outstanding.

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**EXPLANATORY NOTE:**

This Amendment No. 2 to Form 10-Q for the quarter ended March 31, 2007 has been filed by American Community Bancshares, Inc. (the Company ) to correct references to Form 10-K contained in the certifications of the Company s Principal Executive Officer and Principal Accounting Officer pursuant to Section 302 of the Sarbanes-Oxley Act.

**ITEM 15 EXHIBITS AND FINANCIAL STATEMENT SCHEDULES**

(a) Index to Exhibits

<b>Exhibit number</b>	<b>Description of Exhibit</b>
31(i)	Certification of Principal Executive Officer Pursuant to Section 302 of the Sarbanes Oxley Act (Filed herewith)
31(ii)	Certification of Principal Accounting Officer Pursuant to Section 302 of the Sarbanes Oxley Act (Filed herewith)

**SIGNATURES**

In accordance with Section 13 or 15(d) of the Securities Exchange Act of 1934, as amended, the Registrant has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

October 26, 2007

/s/ Randy P. Helton  
Randy P. Helton

President and Chief Executive Officer