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

## **UNITED STATES**

## SECURITIES AND EXCHANGE COMMISSION

**WASHINGTON, D.C. 20549** 

**FORM 10-Q/A** 

(Amendment No. 2)

x 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** 

# AMERICAN COMMUNITY BANCSHARES, INC.

(Exact name of registrant as specified in its charter)

NORTH CAROLINA (State or Other Jurisdiction of

56-2179531 (I.R.S. Employer

**Incorporation or Organization)** 

**Identification No.)** 

**4500 CAMERON VALLEY PARKWAY, SUITE 150** 

**CHARLOTTE, NORTH CAROLINA 28211** 

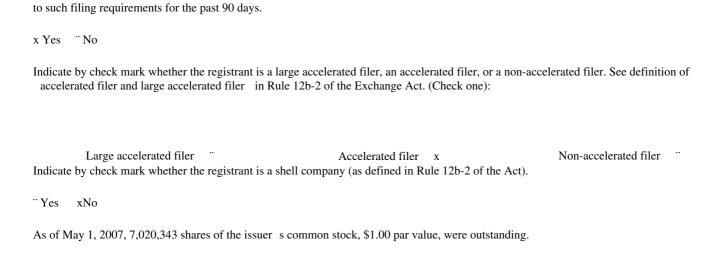
 $(Address\ of\ Principal\ Executive\ Offices)$ 

(704) 225-8444

(Registrant s Telephone number, including area code)

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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#### **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

Exhibit number	Description of Exhibit
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)

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#### **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