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

FORM 8-K

CURRENT REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

Date of report (Date of earliest event reported): January 31, 2008 (January 24, 2008)

Ameris Bancorp (Exact Name of Registrant as Specified in Charter)

Georgia No. 001-13901 No.58-1456434 (State or Other Jurisdiction (Commission File Number) (IRS Employer of Incorporation) Identification No.)

24 2nd Avenue, S.E., Moultrie, Georgia 31768 (Address of Principal Executive Offices)

Registrant's telephone number, including area code: (229) 890-1111

(Former Name or Former Address, if Changed Since Last Report)

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 (see General Instruction A.2. below):

[] Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)

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[]	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 January 24, 2008, Ameris Bancorp issued a press release announcing its unaudited fourth quarter 2007 results. A copy of that press release is attached as Exhibit 99.1 to this Current Report.

Item 9.01. Financial Statements and Exhibits.

- (d) Exhibits.
- 99.1 Press release dated January 24, 2008.

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Pursuant to the requirements of the Securities Exchange Act of 1934, as amended, the Company has duly caused this Report to be signed on its behalf by the undersigned, thereunto duly authorized.

By: ____/s/ Dennis J. Zember Jr.___ Dennis J. Zember Jr., Executive Vice President and Chief Financial Officer

Dated: January 31, 2008

EXHIBIT INDEX

99.1 Press release dated January 24, 2008.