Ameris Bancorp Form 8-K January 27, 2006

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 26, 2006

Ameris Bancorp

(Exact Name of Registrant as Specified in Charter)

Georgia (State or Other Jurisdiction 001-13901 (Commission File Number) 58-1456434 (IRS Employer

of Incorporation)

Identification No.)

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

31768 (Zip Code)

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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 (*see* General Instruction A.2. below):

- " 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 January 26, 2006, Ameris Bancorp issued a press release announcing its estimated fourth quarter 2005 results. A copy of that press release is attached as Exhibit 99.1 to this Current Report.

Item 9.01. Financial Statements and Exhibits.

- (a) (b) Financial Statements and Pro Forma Financial Information. None.
- (d) Exhibits.
 - 99.1 Press release dated January 26, 2006.

SIGNATURE

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.

AMERIS BANCORP

By: /s/ Dennis J. Zember Jr.

Dennis J. Zember Jr., Executive Vice President and

Chief Financial Officer

Dated: January 27, 2006

EXHIBIT INDEX

99.1 Press release dated January 26, 2006.