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COMMUNITY BANKSHARES INC /SC/
Form 8-K
April 26, 2007

SECURITIES AND EXCHANGE COMMISSION

Washington, DC 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): April 24, 2007

COMMUNITY BANKSHARES, INC.

Incorporated under the
laws of South Carolina

Commission File No. 000-22054

I.R.S. Employer
Identification No.
57-0966962

791 Broughton Street

Orangeburg, South Carolina 29115

Telephone: 803-535-1060

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:

- 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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Section 2 - Financial Information

Item 2.02. Results of Operations and Financial Condition.

2007 First Quarter Earnings

Please see Exhibit 99 for the Registrant's 2007 first quarter earnings release.

Item 9. Financial Statements and Exhibits

Item 9.01 Financial Statements and Exhibits

(c) Exhibit 99 Registrant's 2007 First Quarter Earnings Release

SIGNATURE

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.

COMMUNITY BANKSHARES, INC.
(Registrant)

Date: April 25, 2007

By: /s/ William W. Traynham

William W. Traynham
President and Chief Financial Officer

EXHIBIT INDEX

Exhibit 99 Registrant's 2007 First Quarter Earnings Release

