SECURITIES AND EXCHANGE COMMISSION

SECURITES A	TO EXCITATION CO	
	Washington, D.C. 20549	
	FORM 8-K	
	CURRENT REPORT	
	T TO SECTION 13 OR 15(d) OF	
Date of Report	(Date of earliest event reported): April	12, 2004
	ABC Bancorp name of registrant as specified in its charter)	
Georgia (State or other jurisdiction	0-16181 (Commission File Number)	58-1456434 (IRS Employer
of incorporation) 24 2 nd Avenue, S.E., Moultrie, Georgia (Address of principal executive offices)		Identification Number) 31768 (Zip Code)

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

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 $(Former\ name\ or\ former\ address, if\ changed\ since\ last\ report)$

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Item 7. Financial Statements, Pro Forma Financial Information and Exhibits	Item 7.	Financial	Statements.	Pro	Forma	Financial	Information	and Exhibits.
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- (a) (b) Financial Statements and Pro Forma Financial Information. None.
- (c) Exhibits.
 - 99.1 Press release dated April 12, 2004.

Item 12. Results of Operations and Financial Condition.

On April 12, 2004, ABC Bancorp issued a press release announcing its estimated first quarter 2004 results. A copy of that press release is attached as Exhibit 99.1 to this Current Report.

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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.

ABC BANCORP

By: /s/ W. Edwin Lane, Jr.

W. Edwin Lane, Jr., Executive Vice President and Chief Financial Officer

Dated: April 13, 2004

EXHIBIT INDEX

99.1 Press release dated April 12, 2004.