AMERICAN COMMERCE SOLUTIONS Inc Form 10-K/A February 24, 2010

# **UNITED STATES** SECURITIES AND EXCHANGE COMMISSION

Washington D.C. 20549

### **FORM 10-K/A**

- ANNUAL REPORT UNDER SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934. For the fiscal year ended February 28, 2009
- TRANSITION REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE **ACT OF 1934.** , 20 .

For the transition period from , 20 , to

**Commission File Number** 

33-98682

# **American Commerce Solutions, Inc.**

(Exact Name of Registrant as Specified in Charter)

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Delaware (State or Other Jurisdiction of 05-0460102 (I.R.S. Employer

**Incorporation or Organization**)

**Identification Number**)

1400 Chamber Drive, Bartow, Florida 33830

(Address of Principal Executive Offices)

(863) 533-0326

(Registrant s Telephone Number, Including Area Code)

Securities registered pursuant to Section 12(g) of the Act:

\$0.001 par value preferred stock \$0.002 par value common stock Over the Counter Bulletin Board

Indicate by check mark if the registrant is a well-known seasoned issuer, as defined in Rule 405 of the Securities Act. "YES x NO

Indicate by check mark if the registrant is not required to file reports pursuant to Section 13 or Section 15(d) of the Act. "YES x NO

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 past 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days. x YES "NO"

Indicate by check mark whether the registrant has submitted electronically and posted on its corporate Web site, if any, every Interactive Data File required to be submitted and posted pursuant to Rule 405 of Regulation S-T (§ 229.405 of this chapter) during the preceding 12 months (or for such shorter period that the registrant was required to submit and post such files). Yes "No"

Indicate by check mark if disclosure of delinquent filers in response to Item 405 of Regulation S-K is not contained herein, and will not be contained, to the best of the registrant s knowledge, in definitive proxy or information statements incorporated by reference in Part III of this Form 10-K or any amendment to this Form 10-K x

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, or a smaller reporting company. See definitions of accelerated filer and large accelerated filer and smaller reporting company in Rule 12b-2 of the Exchange Act.

Large accelerated filer "Accelerated filer "Smaller reporting company X Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Act) "YES X NO"

The Aggregate market value of the voting and non-voting common equity held by non-affiliates computed by reference to the price at which the common equity was last sold, or the average bid and asked price of such common equity, as of the last business day of the registrant s most recently completed second fiscal quarter, August 31, 2008 was \$2,000,771.

There were 266,769,522 shares of the Registrant s \$0.002 par value common stock outstanding as of February 28, 2009.

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Explanatory Note: This amendment to Form 10-K/A is being filed solely to file the amended certifications in order to conform to the requirements of Item 601 of Regulations S-K.

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#### **SIGNATURES**

In accordance with Section 13 or 15(d) of the Exchange Act, the registrant caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

AMERICAN COMMERCE SOLUTIONS, INC.

Date: February 18, 2010 By: /s/ Daniel L. Hefner

Daniel L. Hefner, President

Date: February 18, 2010 By: /s/ Frank D. Puissegur

Frank D. Puissegur, CFO and Chief Accounting Officer