

FLAG FINANCIAL CORP  
Form 8-K  
October 18, 2006

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**UNITED STATES**  
**SECURITIES AND EXCHANGE COMMISSION**  
**WASHINGTON, D.C. 20549**

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**FORM 8-K**

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**CURRENT REPORT**

**Pursuant to Section 13 or 15(d) of  
the Securities Exchange Act of 1934**

**Date of Report (Date of earliest event reported): October 17, 2006**

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**FLAG FINANCIAL CORPORATION**

(Exact name of Registrant as Specified in Charter)

**Georgia**  
(State or Other Jurisdiction  
of Incorporation)

**000-24532**  
(Commission File Number)

**58-2094179**  
(I.R.S. Employer  
Identification No.)

**3475 Piedmont Road, N.E., Suite 550**

(Address of Principal Executive Offices)

**(404) 760-7700**

Registrant's telephone number, including area code

**NOT APPLICABLE**

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

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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:

- 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 October 17, 2006, Flag Financial Corporation issued a press release reporting its third quarter 2006 results of operations. A copy of the press release is attached as an exhibit to this report.

**Item 9.01 Financial Statements and Exhibits**

(c) Exhibits

**No.      Description**

99.1      Press Release dated October 17, 2006.

The information furnished in the attached press release shall not be deemed to be filed for purposes of Section 18 of the Securities Exchange Act of 1934 or otherwise subject to the liabilities of that section.

**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.

**FLAG FINANCIAL CORPORATION**

DATE: October 17, 2006

By: /s/ J. Daniel Speight  
J. Daniel Speight  
Vice Chairman, Chief Financial Officer

and Secretary

**EXHIBIT INDEX**

<b>No.</b>	<b>Description</b>
99.1	Press Release dated October 17, 2006.