

FIRST BANCORP /PR/  
Form 8-K  
December 04, 2007

**Table of Contents**

**UNITED STATES  
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): December 3, 2007  
FIRST BANCORP.  
(Exact Name of Registrant as Specified in its Charter)**

**001-14793  
(Commission File Number)**

**Puerto Rico  
(State or Other Jurisdiction  
of Incorporation)**

**66-0561882  
(I.R.S. Employer  
Identification No.)**

**1519 Ponce de Leon  
San Juan, Puerto Rico 00908-0146  
(Address of Principal Executive Offices) (Zip Code)  
(787) 729 8200**

**(Registrant's Telephone Number, including Area Code)  
Not applicable**

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

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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**TABLE OF CONTENTS**

Item 8.01 Other Events.

Item 9.01 Financial Statements and Exhibits.

SIGNATURE

Exhibit Index

EX-99.1 PRESS RELEASE DATED DECEMBER 3, 2007

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**Table of Contents**

**Item 8.01 Other Events.**

On December 3, 2007, First BanCorp (or the Corporation ) issued a press release which announced that the Board of Directors has declared the next payment of dividends on Common, Series A through E Preferred and Trust Preferred I & II shares. A copy of the press release is incorporated herein by reference from Exhibit 99.1.

**Item 9.01 Financial Statements and Exhibits.**

(d) Exhibits

Exhibit No.	Description
99.1	Press Release dated December 3, 2007

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**Table of Contents**

**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.

Date: December 4, 2007

FIRST BANCORP

By: /s/ Fernando Scherrer

Name: Fernando Scherrer

Title: Executive Vice President and Chief  
Financial Officer

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**Table of Contents**

**Exhibit Index**

Exhibit No.		Description
99.1	Press Release dated December 3, 2007	