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Magyar Bancorp, Inc. Form 8-K January 29, 2007

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 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): January 26, 2007

MAGYAR BANCORP, INC.

(Exact Name of Registrant as Specified in Charter)

		Delaware	0-51726	20-4154978
(State or Other Jurisdiction) of Incorporation)		e or Other Jurisdiction)		
400		omerset Street, New Brunsw	·	08901
(Address of Principal Executive Offices)				(Zip Code)
Reg	gis	trant's telephone number,	including area code: (732)	342-7600
			Not Applicable	
		(Former name or forme	er address, if changed since	last report)
sir	nul	taneously satisfy the fil	pelow if the Form 8-K filling obligation of the registral Instruction A.2. below):	-
]]	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 communic Exchange Act (17 CFR 240.	cations pursuant to Rule 14d- 14d-2(b))	-2(b) under the
]]	Pre-commencement communic Exchange Act (17 CFR 240.	cations pursuant to Rule 13e- 13e-4(c))	-4(c) under the

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On January 26, 2007, Magyar Bancorp, Inc. (the "Company") issued a press release regarding its results of operations and financial condition at and for the three months ended December 31, 2006. The text of the press release is included as Exhibit 99.1 to this report. The information included in the press release text is considered to be "furnished" under the Securities Exchange Act of 1934. The Company will include financial statements and additional analyses at and for the three months ended December 31, 2006, as part of its Form 10-QSB.

Item 9.01 Financial Statements and Exhibits

- (a) Financial Statements of businesses acquired. Not Applicable.
- (b) Pro forma financial information. Not Applicable.
- (c) Shell Company Transactions. Not Applicable
- (d) Exhibits.

The following Exhibit is attached as part of this report:

99.1 Press release dated January 26, 2007, announcing the Company's results of operations and financial condition at and for the three months ended December 31, 2006.

SIGNATURES

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.

MAGYAR BANCORP, INC.

DATE: January 29, 2007 By: /s/ Elizabeth E. Hance

Elizabeth E. Hance

President and Chief Executive Officer

EXHIBIT INDEX

Exhibit No.

Description

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2006.

Press release dated January 26, 2007,
announcing the Company's results of
operations and financial condition at and

for the three months ended December 31,