

Magyar Bancorp, Inc.  
Form 8-K  
February 27, 2008

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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): February 27, 2008

MAGYAR BANCORP, INC.  
(Exact Name of Registrant as Specified in Charter)

Delaware  
(State or Other Jurisdiction of  
Incorporation)

0-51726  
(Commission File No.)

20-4154978  
(I.R.S. Employer Identification No.)

400 Somerset Street, New Brunswick, New Jersey  
(Address of Principal Executive Offices)

08901  
(Zip Code)

Registrant's telephone number, including area code: (732) 342-7600

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 (see General 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 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 7.01

Regulation FD Disclosure

Beginning on February 27, 2008, in connection with its annual meeting of stockholders, Magyar Bancorp, Inc. (the "Company") intends to make available to its stockholders, investors and others, and to post on its web site, a written presentation regarding the Company's 2007 financial performance and ongoing community banking strategy.

A copy of the stockholder presentation is attached as Exhibit 99.1 to this report.

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.

99.1: Stockholder Presentation dated February 27, 2008.

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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: February 27, 2008

By:

/s/ Elizabeth E. Hance  
Elizabeth E. Hance  
President and Chief Executive Officer