

FIRST BANCORP /PR/  
Form 8-K  
December 07, 2007

**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 7, 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 (17CFR240.14a-12)
  - Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17CFR240.14d-2(b))
  - Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17CFR240.13e-4(c))
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**ITEM 7.01 Regulation FD Disclosure**

The executive officers of First BanCorp intend to use the materials filed herewith, in whole or in part, in one or more meetings with investors and analysts. A copy of the investor presentation is attached hereto as Exhibit 99.1.

First BanCorp does not intend for this Item 7.01 or Exhibit 99.1 to be treated as filed for purposes of the Securities Exchange Act of 1934, as amended, or incorporated by reference into its filings under the Securities Act of 1933, as amended.

**Item 9.01 Financial Statements and Exhibits**

(a) Exhibits

Exhibit No.	Description
99.1	Investor Presentation

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**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 7, 2007

FIRST BANCORP

By: /s/ Fernando Scherrer

Name: Fernando Scherrer

Title: Executive Vice President and Chief  
Financial Officer

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**Exhibit Index**

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