

DOWNEY FINANCIAL CORP

Form 8-K

April 18, 2007

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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): **April 18, 2007**

DOWNEY FINANCIAL CORP.

(Exact name of registrant as specified in its charter)

Delaware

(State or other jurisdiction
of incorporation)

1-13578

(Commission File Number)

33-0633413

(IRS Employer Identification
Number)

3501 Jamboree Road

Newport Beach, California

(Address of principal executive
offices)

92660

(Zip Code)

Registrant's telephone number, including area code: **(949) 854-0300**

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)

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- .. 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 April 18, 2007, Downey Financial Corp. issued a press release reporting its results of operations during the three months ended March 31, 2007. A copy of the press release is furnished as exhibit 99.1 of this report.

Item 9.01 Financial Statements and Exhibits.

(c) Exhibits

99.1 Press release dated April 18, 2007 reporting results of operations during the three months ended March 31, 2007.

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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.

DOWNEY FINANCIAL CORP.
(Registrant)

Date: April 18, 2007

By /s/ Brian E. Côté
Brian E. Côté
Chief Financial Officer

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**EXHIBIT
NUMBER**

DESCRIPTION

99.1

Press release dated April 18, 2007 reporting results of operations during the three months ended March 31, 2007.
