

Item 9.01. Financial Statements and Exhibits.

Exhibit 99.1. Press release dated May 8, 2007

SIGNATURE

Pursuant to the requirements of the Securities Exchange Act of 1934, as amended, the Registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

Meridian Resource Corp.

(Registrant)

/s/ LLOYD V. DELANO

May 8, 2007

(Date)

Lloyd V. DeLano

Senior Vice President and Chief Accounting Officer

Exhibit Index

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