

OCWEN FINANCIAL CORP  
Form 8-K  
April 27, 2007

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**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION**

Washington, D.C. 20549

**FORM 8-K**

**CURRENT REPORT**

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Pursuant to Section 13 or 15(d) of  
The Securities Exchange Act of 1934

Date of report  
(Date of earliest event reported): April 26, 2007

**OCWEN FINANCIAL CORPORATION**  
(Exact name of registrant as specified in its charter)

Florida  
(State or other jurisdiction  
of incorporation)

1-13219  
(Commission  
File Number)

65-0039856  
(I.R.S. Employer  
Identification No.)

1661 Worthington Road  
Suite 100  
West Palm Beach, Florida  
(Address of principal executive office)

33409  
(Zip Code)

Registrant's telephone number, including area code: (561) 682-8000

N/A  
(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)
- 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**

The news release of the Registrant dated April 26, 2007, announcing its first quarter 2007 results is attached hereto as Exhibit 99.1. The information in Exhibit 99.1 attached hereto shall not be deemed to be filed for purposes of Section 18 of the Securities Exchange Act of 1934, nor shall it be deemed incorporated by reference in any filing under the Securities Act of 1933, except as shall be expressly set forth by specific reference in such filing.

**Item 9.01 Financial Statements and Exhibits**

(a) (b) Not applicable.

(c) Exhibits

99.1 Text of a press release by the Registrant dated April 26, 2007.

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**SIGNATURES**

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.

OCWEN FINANCIAL CORPORATION  
(Registrant)

By: /s/ David J. Gunter

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David J. Gunter  
Senior Vice President and  
Chief Financial Officer

Date: April 27, 2007

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**INDEX TO EXHIBIT**

| <b>Exhibit No.</b> | <b>Description</b>  | <b>Page</b> |
|--------------------|---|-------------|
| 99.1               | News release of Ocwen Financial Corporation, dated April 26, 2007, announcing its first quarter 2007 results and certain other information. | 5           |