

VALLEY NATIONAL BANCORP
Form 8-K
January 24, 2008

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) January 24, 2008

VALLEY NATIONAL BANCORP

(Exact Name of Registrant as Specified in Charter)

New Jersey
(State or Other Jurisdiction

of Incorporation)

1-11277
(Commission File Number)

22-2477875
(I.R.S. Employer

Identification Number)

1455 Valley Road, Wayne, New Jersey
(Address of Principal Executive Offices)

07470
(Zip Code)

Registrant's telephone number, including area code (973) 305-8800

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)

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- “ 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

On January 24, 2008, Valley National Bancorp (Valley or Company) issued a press release reporting 2007 fourth quarter results of operations.

A copy of the press release is attached to this Current Report Form 8-K as Exhibit 99.

The information disclosed in this Item 2.02 shall be considered furnished but not filed for purposes of the Securities Exchange Act of 1934, as amended.

Valley s 2007 fourth quarter press release contains certain supplemental financial information, described in the Notes to Selected Financial Data included in Exhibit 99, which has been determined by methods other than Generally Accepted Accounting Principles (GAAP). Management internally reviews each of these non-GAAP financial measures to evaluate performance on a comparative period to period basis. Management believes these non-GAAP financial measures provide information useful to investors in understanding Valley s financial results and the impact of such non-GAAP financial measures on Valley s operating results and financial condition.

Item 9.01 Financial Statements and Exhibits.

Exhibit

99 Press Release dated January 24, 2008

The Press Release disclosed in this Item 9.01 as Exhibit 99 shall be considered furnished but not filed for purposes of the Securities Exchange Act of 1934, as amended.

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.

Dated: January 24, 2008

VALLEY NATIONAL BANCORP

By: /s/ Alan D. Eskow
Alan D. Eskow
Executive Vice President and Chief Financial Officer
(Principal Financial Officer)

EXHIBIT INDEX

Exhibit No.	Title
99	Press Release