

LUMINENT MORTGAGE CAPITAL INC  
Form 8-K/A  
July 24, 2007

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UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

FORM 8-K/A

CURRENT REPORT

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

Date of Report (Date of Earliest Event Reported):

July 23, 2007

Luminent Mortgage Capital, Inc.

(Exact name of registrant as specified in its charter)

Maryland

012-36309

06-1694835

(State or other jurisdiction  
of incorporation)

(Commission  
File Number)

(I.R.S. Employer  
Identification No.)

101 California Street, Suite 1350, San  
Francisco, California

94111

(Address of principal executive offices)

(Zip Code)

Registrant's telephone number, including area code:

415 217-4500

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)
- 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))



**Top of the Form**

**Item 2.02 Results of Operations and Financial Condition.**

Subsequent to filing our Form 8-K dated July 23, 2007, we discovered that we made an inadvertent error in our newsletter. On July 23, 2007, we issued our revised newsletter "Pharos" for the quarter ended June 30, 2007, which contains certain information regarding our second quarter results. We have revised Exhibit 99.1 to this Form 8-K/A and our newsletter to reflect the change.

The information in this Current Report on Form 8-K (including the exhibit incorporated into this Item 2.02 by reference) is being provided under Item 2.02 of Form 8-K and shall not be deemed "filed" for the purposes of Section 18 of the Securities Exchange Act of 1934, as amended, or otherwise subject to the liabilities of that Section. The information in this Current Report shall not be incorporated by reference into any registration statement or other document filed pursuant to the Securities Act of 1933, as amended, except as shall be expressly set forth by specific reference in such filing.

**Item 9.01 Financial Statements and Exhibits.**

Exhibits

99.1 Pharos Newsletter for Quarter Ended June 30, 2007.

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**Top of the Form**

**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.

Luminent Mortgage Capital, Inc.

*July 23, 2007*

*By: /s/ Christopher J. Zyda*

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*Name: Christopher J. Zyda  
Title: Chief Financial Officer*

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**Top of the Form**

Exhibit Index

| <b><u>Exhibit No.</u></b> | <b><u>Description</u></b>                         |
|---------------------------|---------------------------------------------------|
| 99.1                      | Pharos Newsletter for Quarter Ended June 30, 2007 |