

TIERONE CORP  
Form 8-K  
August 12, 2004

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

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FORM 8-K

CURRENT REPORT

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

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Date of Report  
(Date of earliest  
event reported): August 12, 2004

TierOne Corporation

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(Exact name of registrant as specified in its charter)

Wisconsin  
  
(State or other  
jurisdiction of  
incorporation)

000-50015  
  
(Commission File  
Number)

04-3638672  
  
(IRS Employer  
Identification No.)

1235 "N" Street, Lincoln, Nebraska 68508  
  
(Address of principal executive offices, including zip code)

(402) 475-0521  
  
(Registrant's telephone number, including area code)

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**Item 7. Financial Statements and Exhibits.**

- (a) Not applicable.
- (b) Not applicable.
- (c) Exhibits. The following exhibit is attached to this Current Report on Form 8-K (this Report):

99 Press Release dated August 12, 2004.

Item 9. Regulation FD Disclosure

On August 12, 2004, TierOne Corporation (the "Company") issued a press release announcing the declaration of a quarterly dividend of \$0.05 per share on its common stock.

The Company's press release, dated August 12, 2004, is attached to this Report and is incorporated herein by reference.

**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.

**TIERONE CORPORATION**

Date: August 12, 2004

By: /s/ Gilbert G. Lundstrom  
Gilbert G. Lundstrom  
Chairman of the Board and  
Chief Executive Officer

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TIERONE CORPORATION

Exhibit Index to Current Report on Form 8-K  
Dated August 12, 2004

<u>Exhibit Number</u>	<u>Description</u>
99.1	Press Release dated August 12, 2004