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TIERONE CORP
Form 8-K
June 01, 2004

UNITED STATES
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

May 28, 2004

Date of report (Date of earliest event reported)

TierOne Corporation

(Exact name of registrant as specified in its charter)

Wisconsin	000-50015	04-3638672
(State or other jurisdiction of incorporation)	(Commission File Number)	(IRS Employer Identification No.)
1235 "N" Street, Lincoln, Nebraska		68508
(Address of principal executive offices)		(Zip Code)
	(402) 475-0521	
(Registrant's telephone number, including area code)		

Not Applicable

(Former name or former address, if changed since last report)

ITEM 7. Financial Statements, Pro Forma Financial Information and Exhibits.

- (a) Not applicable.
- (b) Not applicable.
- (c) Exhibits

The following exhibit is filed herewith.

Exhibit Number	Description
99.1	Press Release dated May 28, 2004

ITEM 9. Regulation FD Disclosure

On May 28, 2004, TierOne Corporation (the "Company") issued a press release announcing the declaration of a quarterly cash dividend.

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The Company's press release dated May 28, 2004, is attached hereto as an exhibit to this Form 8-K and is incorporated herein by reference. The press release attached hereto is being furnished to the SEC and shall not be deemed to be "filed" for any purpose.

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: May 28, 2004

By: /s/ Gilbert G. Lundstrom

Gilbert G. Lundstrom
Chairman of the Board and
Chief Executive Officer

EXHIBIT INDEX

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