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TIERONE CORP
Form 8-K
April 28, 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

April 27, 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 April 27, 2004 |

ITEM 12. Results of Operations and Financial Condition

On April 27, 2004, TierOne Corporation (the "Company") issued a press release announcing its results of operations for the first quarter ended March 31, 2004.

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The Company's press release dated April 27, 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: April 28, 2004

By: /s/ Gilbert G. Lundstrom

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

EXHIBIT INDEX

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