

SECURITIES AND EXCHANGE COMMISSION

FORM 8-K

Current report filing

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FILER

TIERONE CORP

CIK: **1170605** | IRS No.: **043638672**
Type: **8-K** | Act: **34** | File No.: **000-50015** | Film No.: **04971292**
SIC: **6035** Savings institution, federally chartered

Mailing Address
1235 N STREET
LINCOLN NE 68508

Business Address
1235 N STREET
LINCOLN NE 68508
4024750521

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

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

TierOne Corporation
(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)

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

By: /s/ Gilbert G. Lundstrom

Date: August 12, 2004

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

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

August 12, 2004

Edward J. Swotek, Senior Vice President

Immediately

TierOne Corporation Declares Third Quarter 2004 Cash Dividend

LINCOLN, NE – August 12, 2004 – The Board of Directors of TierOne Corporation (NASDAQ: TONE) announced today it has declared a quarterly cash dividend of \$0.05 per share on its common stock, payable September 30, 2004 to shareholders of record at the close of business on September 15, 2004.

TierOne Corporation is the parent company of TierOne Bank, a \$2.3 billion federally chartered savings bank and the largest financial institution headquartered in Lincoln, Nebraska. Established in 1907, TierOne Bank offers customers a wide variety of full-service consumer and commercial banking products and services through a geographically diverse network of 57 banking offices located in Nebraska, Iowa and Kansas and four loan production offices located in Colorado and Minnesota.

Statements contained in this news release which are not historical facts may be forward-looking statements as that term is defined in the Private Securities Litigation Reform Act of 1995. Such forward-looking statements are subject to risks and uncertainties which could cause actual results to differ materially from those currently anticipated due to a number of factors. Factors which could result in material variations include, but are not limited to, changes in interest rates which could affect net interest margins and net interest income; competitive factors which could affect net interest income and noninterest income; changes in demand for loans, deposits and other financial services in the Company's market area; changes in asset quality and general economic conditions; unanticipated issues associated with the execution of the Company's strategic plan; unanticipated difficulties in realizing the growth opportunities and cost savings from the acquisition of United Nebraska Financial Co., unanticipated issues related to the completion of the acquisition and the resultant integration of United Nebraska Financial Co. and United Nebraska Bank; as well as other factors discussed in documents filed by the Company with the Securities and Exchange Commission from time to time. These factors should be considered in evaluating the forward-looking statements and undue reliance should not be placed on such statements. The Company undertakes no obligation to update these forward-looking statements to reflect events or circumstances that occur after the date on which such statements were made.

Edward J. Swotek, Senior Vice President

Investor Relations Department

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