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TIERONE CORP Form 8-K June 20, 2008

			UNITED STATES			
			AND EXCHANGE COM Vashington, D.C. 20549	MMISSION		
		V	asimigion, D.C. 20349			
		_				
			FORM 8-K			
			CURRENT REPORT			
			ant to Section 13 or 15(d urities Exchange Act of			
		_				
		Date of Re (Date of ear				
		event repor		3		
			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 Str	eet, Lincoln, Nebraska 68	8508		
		(Address of principal ex	ecutive offices, includin	g zip code)		
		(4	02) 475-0521			
		(Registrant s teleph	one number, including a	rea code)		
		N	ot Applicable			
		(Former name or former	address, if changed since	e last report)		
	e appropriate box below if the thing provisions:	ne Form 8-K filing is into	ended to simultaneously	satisfy the filing oblig	gation of the registrant under any	of
[] So	ritten communications purs oliciting material pursuant to re-commencement communice-commencement communications	Rule 14a-12 under the lications pursuant to Rule	Exchange Act (17 CFR 2 14d-2(b) under the Exch	40.14a-12) nange Act (17 CFR 24		

Item 7.01. Regulation FD Disclosure.

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On June 19, 2008, TierOne Corporation issued a press release announcing that it had declared a quarterly cash dividend of \$0.04 per share on its common stock, payable July 8, 2008 to shareholders of record at the close of business on June 30, 2008. A copy of the press release is being furnished as Exhibit 99.1 to this Current Report on Form 8-K and is incorporated into this Form 8-K by reference.

Item 9.01. Financial Statements and Exhibits.

(a) Financial Statements of Business Acquired.

Not applicable.

(b) Pro Forma Financial Information.

Not applicable.

(c) <u>Shell Company Transactions</u>.

Not applicable.

(d) <u>Exhibits</u>. The following exhibit is being furnished herewith:

99.1 Press Release of TierOne Corporation, dated June 19, 2008.

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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: June 19, 2008 By: /s/ Gilbert G. Lundstrom

Gilbert G. Lundstrom

Chairman of the Board and Chief Executive Officer

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SIGNATURES 2

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TIERONE CORPORATION

Exhibit Index to Current Report on Form 8-K

Exhibit Number

99.1 Press Release of TierOne Corporation, dated June 19, 2008.