

TIERONE CORP  
Form 8-K  
May 17, 2006

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): May 17, 2006

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)

Not Applicable  
(Former name or former address, if changed since last report)

---

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
- Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
- Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

Item 7.01. Regulation FD Disclosure.

On May 17, 2006, TierOne Corporation issued a press release announcing, among other things, that it had declared a quarterly cash dividend of \$0.07 per share on its common stock, payable June 30, 2006 to shareholders of record at the close of business on June 15, 2006. A copy of the press release is being furnished as Exhibit 99 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) Shell Company Transactions.

Not applicable.

(d) Exhibits.

The following exhibit is being furnished herewith:

99 Press Release of TierOne Corporation, dated May 17, 2006.

-1-

---

**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 17, 2006

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

---

**TIERONE CORPORATION**

**Exhibit Index to Current Report on Form 8-K**

Exhibit  
Number

99 Press Release of TierOne Corporation, dated May 17, 2006.