

NELNET INC  
Form 8-K  
August 12, 2008

**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 11, 2008**

**NELNET, INC.**  
(Exact name of registrant as specified in its charter)

**Nebraska**  
(State or other jurisdiction  
of incorporation)

**001-31924**  
(Commission  
File Number)

**84-0748903**  
(I.R.S. Employer  
Identification No.)

**121 South 13th Street  
Suite 201  
Lincoln, Nebraska**  
(Address of principal executive offices)

**68508**  
(Zip Code)

Registrant's telephone number, including area code **(402) 458-2370**

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))
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**Item 2.02 Results of Operations and Financial Condition.**

On August 11, 2008, Nelnet, Inc. (the “Company”) issued a press release with respect to its financial results for the quarter ended June 30, 2008. A copy of the press release is furnished as Exhibit 99.1 to this report. In addition, a copy of the supplemental financial information for the quarter ended June 30, 2008, which was made available on the Company’s website at [www.nelnetinvestors.com](http://www.nelnetinvestors.com) on August 11, 2008 in connection with the press release, is furnished as Exhibit 99.2 to this report.

The above information and Exhibits 99.1 and 99.2 shall not be deemed filed for purposes of Section 18 of the Securities Exchange Act of 1934 (the “Exchange Act”), nor shall such information and Exhibits be deemed incorporated by reference in any filing under the Securities Act of 1933 or the Exchange Act, except as shall be expressly set forth by specific reference in such a filing. In addition, information on the Company’s website is not incorporated by reference into this report and should not be considered part of this report.

**Item 9.01 Financial Statements and Exhibits.**

(d) Exhibits. The following exhibits are furnished as part of this report:

Exhibit No.	Description
99.1	Press Release dated August 11, 2008 - “Nelnet Reports Strong Second Quarter of 2008 Results”
99.2	Supplemental Financial Information for the Second Quarter 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.

Dated: August 11, 2008

NELNET, INC.

By: /S/ TERRY J. HEIMES  
Name: Terry J. Heimes  
Title: Chief Financial Officer

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