NELNET INC
Form 8-K
October 15, 2004

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)
OCTOBER 14, 2004

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

NEBRASKA	001-31924	84-0748903
(State or other jurisdiction of incorporation)	(Commission File Number)	(I.R.S. Employer Identification No.)

121 SOUTH 13TH STREET SUITE 201 LINCOLN, NEBRASKA	68508
(Address of principal executive offices)	(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))

Item 8.01. Other Events.

        On October 15, 2004, Nelnet, Inc. issued a press release
announcing the SEC Staff requested certain information by letter dated
October 14, 2004 in connection with an informal investigation of the
Company.

Item 9.01. Financial Statements and Exhibits.

        A copy of the press release is attached as Exhibit 99.1 to this
    Current Report.

                          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: October 15, 2004

                                NELNET, INC.

                                By: /s/ Terry J. Heimes

                                     Name: Terry J. Heimes
                                     Title: Chief Financial Officer

                          EXHIBIT INDEX

Exhibit No.   Description
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   99.1   Press Release dated October 15, 2004 - "Nelnet, Inc. Receives
               Request for Information"