

NELNET INC  
Form 8-K  
July 31, 2007



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

On July 31, 2007, Nelnet, Inc. issued a press release with respect to its earnings for the quarter ended June 30, 2007, which is furnished as Exhibit 99.1 to this Current Report on Form 8-K. Additional information for the quarter, which is available on the Registrant's website at [www.nelnetinvestors.com](http://www.nelnetinvestors.com), is furnished as Exhibit 99.2.

**Item 9.01 Financial Statements and Exhibits.**

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

Exhibit No.	Description
99.1	Press Release dated July 31, 2007 – “Nelnet Reports Strong Earnings and Asset Growth”
99.2	Additional Information Available on the Registrant's Website

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: July 31, 2007

NELNET, INC.

By: /s/ TERRY J. HEIMES

Name: Terry J. Heimes

Title: Chief Financial Officer

EXHIBIT INDEX

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