

TIERONE CORP
Form 425
May 18, 2007

**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, 2007

CAPITALSOURCE INC.

(Exact name of registrant as specified in its charter)

DELAWARE

(State or other jurisdiction of
incorporation or organization)

1-31753

(Commission
File Number)

35-2206895

(I.R.S. Employer
Identification No.)

**4445 Willard Avenue, 12th Floor
Chevy Chase, MD 20815**

(Address of principal executive offices, zip code)

Registrant's telephone number, including area code **(800) 370-9431**

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 May 17, 2007, CapitalSource Inc. (CapitalSource) and TierOne Corporation (TierOne) issued a joint press release announcing that they have entered into a definitive agreement under which CapitalSource will acquire TierOne in a stock and cash transaction. In addition, CapitalSource posted a presentation regarding this transaction to the Investor Relations section of their website. A copy of the press release and a copy of the presentation are attached as Exhibits 99.1 and 99.2, respectively, and are incorporated herein by reference.

Item 9.01. Financial Statements and Exhibits.

(d) Exhibits

See Index to Exhibits attached hereto.

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.

Date: May 18, 2007

/s/ STEVEN A. MUSELES

Steven A. Museles
Executive Vice President, Chief
Legal Officer and Secretary

EXHIBIT INDEX

Exhibit No.	Description
99.1	Press Release issued jointly by CapitalSource Inc. and TierOne Corporation on May 17, 2007.
99.2	Presentation slides posted to the CapitalSource Inc. website on May 17, 2007.