

Item 2.02 Results of Operations and Financial Condition.

On November 12, 2008, Nelnet, Inc. (the “Company”) hosted a publicly accessible conference call to provide a third quarter 2008 business update. A transcript of the conference call is furnished as Exhibit 99.1 to this report.

Exhibit 99.1 shall not be deemed filed for purposes of Section 18 of the Securities Exchange Act of 1934 (the “Exchange Act”), nor shall such Exhibit 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.

Item 9.01 Financial Statements and Exhibits.

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

Exhibit

No.

Description

99.1 November 12, 2008 conference call transcript – “Nelnet Third Quarter 2008 Business Update”

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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: November 14, 2008

NELNET, INC.

By: /s/ Terry J. Heimes
Name: Terry J. Heimes
Title: Chief Financial Officer