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Section 8 - Other Events

Item 8.01 Other Events.

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On December 16, 2004, the Registrant issued the press release filed herewith as Exhibit 99.1 announcing the declaration of a cash dividend.

Section 9 - Financial Statements and Exhibits

Item 9.01 Financial Statements, Pro Forma Financial Information and Exhibits.

(c) Exhibits.

The following Exhibits are being furnished herewith:

99.1 Registrant's Press Release dated December 16, 2004.

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SIGNATURE

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.

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FIRST NATIONAL LINCOLN CORPORATION

By: /s/ F. STEPHEN WARD

F. Stephen Ward
Treasurer and Chief Financial Officer

Dated: December 16, 2004

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Exhibit Index

Exhibit
Number

Description of Exhibit

99.1

Registrant's Press Release dated December 16, 2004.

