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Section 8 - Other Events

Item 8.01 Other Events.

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On August 26, 2004, the Registrant issued the press release filed herewith as Exhibit 99.1 announcing the signing of a definitive agreement for the merger of FNB Bankshares with First National Lincoln Corporation.

Section 9 - Financial Statements and Exhibits

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

(c) Exhibits.  
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The following Exhibits are being furnished herewith:

99.1 Registrant's Press Release dated August 26, 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

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F. Stephen Ward  
Treasurer and Chief Financial Officer

Dated: August 26, 2004

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Exhibit Index

Exhibit  
Number

Description of Exhibit

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99.1

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Registrant's Press Release dated August 26, 2004.

