

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)
APRIL 17, 2006

NELNET, INC.

(Exact name of registrant as specified in its charter)

NEBRASKA	001-31924	84-0748903
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(State or other jurisdiction of incorporation)	(Commission File Number)	(I.R.S. Employer Identification No.)
121 SOUTH 13TH STREET SUITE 201 LINCOLN, NEBRASKA		68508
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(Address of principal executive offices)		(Zip Code)

Registrant's telephone number, including area code (402) 458-2370

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 April 17, 2006, Nelnet, Inc. issued a press release announcing it received a request as a part of on-going field work related to the audit by the Office of Inspector General of the Department of Education of Nelnet's portfolio of student loans receiving 9.5% special allowance payments. A copy of the press release is attached as an exhibit to this Report.

Item 9.01 Financial Statements and Exhibits.

(c) Exhibits. The following exhibit is filed as part of this Report:

99.1 - Press release dated April 17, 2006 - "Nelnet Receives Request Related to On-going Audit"

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: April 17, 2006

NELNET, INC.

By: /s/ TERRY J. HEIMES

Terry J. Heimes

Title: Chief Financial Officer

EXHIBIT INDEX

Exhibit No. -----	Description -----
99.1	Press release dated April 17, 2006 - "Nelnet Receives Request Related to On-going Audit"

EXHIBIT 99.1

For immediate release

Media Contact: Sheila Odom, 402.458.2329 Investor Contact: Cheryl Watson, 317.469.2064

Nelnet Receives Request Related to On-going Audit

LINCOLN, Neb., April 17, 2006 -- Today, Nelnet, Inc. (NYSE: NNI), received a request as a part of on-going field work related to the audit by the Office of Inspector General of the Department of Education (OIG) of Nelnet's portfolio of student loans receiving 9.5% special allowance payments. Nelnet has been asked to respond to preliminary exception reports describing potential issues raised by the OIG. The OIG requested additional information in connection with issues of a technical nature concerning the company's qualification for the special allowance payments. Nelnet remains confident in its business practices and believes it has billed for the special allowance payments in accordance with applicable laws, regulations, and Department of Education guidance; however, the company cannot predict the outcome of the audit or any subsequent review by the Department of Education.

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Nelnet is one of the leading education finance companies in the United States and is focused on providing quality products and services to students and schools nationwide. Nelnet ranks among the nation's leaders in terms of total net student loan assets with \$20.3 billion as of December 31, 2005. Headquartered in Lincoln, Nebraska, Nelnet originates, consolidates, securitizes, holds, and services student loans, principally loans originated under the Federal Family Education Loan Program of the U.S. Department of Education.

Additional information is available at www.nelnet.net.

Information contained in this press release, other than historical information, may be considered forward-looking in nature and is subject to various risks, uncertainties, and assumptions. Should one or more of these risks or uncertainties materialize, or should underlying assumptions prove incorrect, actual results may vary materially from those anticipated, estimated, or expected. Among the key factors that may have a direct bearing on Nelnet's operating results, performance, or financial condition expressed or implied by the forward-looking statements are the pending nature of the audit and the preliminary nature of the audit developments discussed in this press release, changes in terms of student loans and the educational credit marketplace, changes in the demand for educational financing or in financing preferences of educational institutions, students and their families, or changes in the general interest rate environment and in the securitization markets for education loans.