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Item 2.02 Results of Operations and Financial Condition.

On January 26, 2005, the Registrant issued the press release filed herewith as Exhibit 99.1 with information regarding the results of operations and financial condition of First National Lincoln Corporation for the year and three months ended December 31, 2004.

Section 9 - Financial Statements and Exhibits

Item 9.01 Financial Statements and Exhibits.

(c) Exhibits.

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The following Exhibits are being furnished herewith:

99.1 Registrant's Press Release dated January 26, 2005.

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Registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

FIRST NATIONAL LINCOLN CORPORATION

By: /s/ F. STEPHEN WARD

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F. Stephen Ward  
Treasurer and Chief Financial Officer

Dated: January 26, 2005

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Exhibit Index

Exhibit  
Number

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Description of Exhibit

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99.1

Registrant's Press Release dated January 26, 2005.