SECURITIES AND EXCHANGE COMMISSION

SECURITI	ES AND EXCHANGE COM	
	Washington, D.C. 20549	
	Form 8-K	
	CURRENT REPORT	
Dunguant to S	Section 13 or 15(d) of the Securities Exchange	A at of 1024
ruisuant to s	section 13 of 13(d) of the Securities Exchange	ACT 01 1934
Date o	of Report (Date of earliest event reported) October 25,	2004
	SIERRA BANCORP	
	(Exact name of registrant as specified in its charter)	
California (State or other jurisdiction of	000-33063 (Commission File No.)	33-0937517 (I.R.S. Employee
incorporation or organization)		Identification No.)
	86 North Main Street, Porterville, CA 93257	
	(Address of principal executive offices)	
	(Zip code)	

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(559) 782-4900

(Registrant s telephone number including area code)

(Former name or former address, if changed since last report) Not applicable

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 (see General Instruction A.2. below):

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))

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ITEM 2.02 RESULTS OF OPERATIONS AND FINANCIAL CONDITION

On October 25, 2004, Sierra Bancorp issued a press release announcing its unaudited financial results for the quarter and nine-month period ended September 30, 2004. A copy of the press release is attached as Exhibit 99.1 to this Current Report. The information in this report (including Exhibit 99.1) is being furnished pursuant to Item 2.02 and shall not be deemed to be filed for purposes of Section 18 of the Securities Exchange Act of 1934, as amended, (the Exchange Act) or otherwise subject to the liabilities of that section, nor shall it be deemed to be incorporated by reference in any filing under the Securities Act of 1933 or the Exchange Act.

ITEM 9.01 FINANCIAL STATEMENTS AND EXHIBITS

(c) Exhibits

Exhibit Number	Description
99.1	Press Release dated October 25, 2004

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SIGNATURES

Pursuant to the requirements of the Securities and Exchange Act of 1934, the Registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

Dated: October 25, 2004 SIERRA BANCORP

By: /s/ Kenneth R. Taylor

Kenneth R. Taylor Senior Vice President & Chief Financial Officer