

US BANCORP \DE\
Form 8-A12B
December 28, 2005

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**SECURITIES AND EXCHANGE COMMISSION
Washington, DC 20549
FORM 8-A
For Registration of Certain Classes of Securities
Pursuant to Section 12(b) or (g) of the
Securities Exchange Act of 1934**

| | |
|--|---|
| U.S. Bancorp | USB Capital VIII |
| (Exact name of registrant as specified in its charter) | (Exact name of registrant as specified in its Certificate of Trust) |
| Delaware | Delaware |
| (State of incorporation or organization) | (State of incorporation or organization) |
| 41-0255900 | 20-6524057 |
| (I.R.S. Employer Identification No.) | (I.R.S. Employer Identification No.) |
| 800 Nicollet Mall Minneapolis, Minnesota | c/o U.S. Bancorp 800 Nicollet Mall Minneapolis, Minnesota |
| (Address of Principal Executive Offices) | (Address of Principal Executive Offices) |
| 55402 | 55402 |
| (Zip Code) | (Zip Code) |

Securities to be registered pursuant to Section 12(b) of the Act:

Title of each class to be so registered

Name of each exchange on which each class is to be registered

6.35% Trust Preferred Securities of USB Capital VIII
(and the Guarantee of U.S. Bancorp with respect thereto)

New York Stock Exchange

If this Form relates to the registration of a class of securities pursuant to Section 12(b) of the Exchange Act and is effective pursuant to General Instruction A.(c), check the following box. x

If this form relates to the registration of a class of securities pursuant to Section 12(g) of the Exchange Act and is effective pursuant to General Instruction A.(d), check the following box. "

Securities Act registration statement file number to which this Form relates: 333-124535

Securities to be registered pursuant to Section 12(g) of the Act: None.

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INFORMATION REQUIRED IN REGISTRATION STATEMENT

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Restated Certificate of Trust of USB Capital VIII

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INFORMATION REQUIRED IN REGISTRATION STATEMENT

Item 1. Description of Securities to Be Registered.

The descriptions set forth under the Description of Capital Securities, Description of Junior Subordinated Debt Securities, Description of the Guarantee and Relationship among the Capital Securities, the Corresponding Junior Subordinated Debt Securities and the Guarantees in the Prospectus included in the Registration Statement on Form S-3 (No. 333-124535) of U.S. Bancorp, USB Capital VII, USB Capital VIII, USB Capital IX, USB Capital X, USB Capital XI, USB Capital XII, USB Capital XIII, USB Capital XIV, USB Capital XV and USB Capital XVI filed on May 2, 2005, are incorporated herein by reference. The final terms of the securities to be registered hereby are included in a prospectus supplement which was filed on December 22, 2005, by the registrants pursuant to Rule 424(b) under the Securities Act of 1933, as amended, and which is incorporated herein by reference.

Item 2. Exhibits.

- 4.1 Junior Subordinated Indenture, between U.S. Bancorp and Delaware Trust Company, National Association, as Debenture Trustee, dated April 28, 2005 (incorporated by reference to Exhibit 4.2.3 to the Registrants Registration Statement on Form S-3, File No. 333-124535).
- 4.2 First Supplemental Indenture to Junior Subordinated Indenture dated as of August 3, 2005 between U.S. Bancorp and Delaware Trust Company, National Association (incorporated by reference to Exhibit 4.2 to the Registrant s Registration Statement on Form 8-A, File No. 001-06880).
- 4.3* Form of Second Supplemental Indenture to Junior Subordinated Indenture between U.S. Bancorp, Delaware Trust Company, as Original Trustee and Wilmington Trust Company, as Successor Trustee.
- 4.4* Restated Certificate of Trust of USB Capital VIII.
- 4.5 Form of Amended and Restated Trust Agreement (incorporated by reference to Exhibit 4.5 to the Registrants Registration Statement on Form S-3, File No. 333-124535).
- 4.6 Form of Capital Security Certificate (included as part of Exhibit 4.5).
- 4.7 Form of Guarantee Agreement (incorporated by reference to Exhibit 4.10 to the Registrants Registration Statement on Form S-3, File No. 333-124535).

*Filed herewith.

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SIGNATURE

Pursuant to the requirements of Section 12 of the Securities Exchange Act of 1934, the registrant has duly caused this registration statement to be signed on its behalf by the undersigned, thereto duly authorized.

USB CAPITAL VIII

By: U.S. Bancorp, as Depositor

Date: December 28, 2005

By: /s/ Laura F. Bednarski
Name: Laura F. Bednarski
Title: Vice President

U.S. BANCORP

Date: December 28, 2005

By: /s/ Laura F. Bednarski
Name: Laura F. Bednarski
Title: Vice President

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