

US BANCORP \DE\
Form POSASR
March 16, 2006

As filed with the Securities and Exchange Commission on March 16, 2006

Registration No. 333-132297

UNITED STATES SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549
Post-Effective Amendment No. 2
to
Form S-3
REGISTRATION STATEMENT UNDER THE SECURITIES ACT OF 1933

U.S. Bancorp
USB Capital IX

*(Exact name of registrant
as specified in its charter)*

Delaware
Delaware

*(State or other jurisdiction
of incorporation or organization)*

41-0255900

20-6524064

*(I.R.S. Employer
Identification No.)*

800 Nicollet Mall
Minneapolis, Minnesota 55402-4302
(651) 466-3000

*(Address, including zip code, and telephone number,
including area code, of registrant's principal
executive offices)*

Lee R. Mitau, Esq.
800 Nicollet Mall
Minneapolis, Minnesota 55402-4302
(651) 466-3000

*(Name, address and telephone number,
including area code, of agent for service)*

Copy to:

James J. Barresi, Esq.
Squire, Sanders & Dempsey L.L.P.
312 Walnut Street, Suite 3500
Cincinnati, Ohio 45202-4036
(513) 361-1200

Mark J. Welshimer, Esq.
Sullivan & Cromwell LLP
125 Broad Street
New York, New York 10004-2498
(212) 558-4000

Approximate date of commencement of proposed sale to the public: From time to time after the effective date of this registration statement.

If the only securities being registered on this Form are being offered pursuant to dividend or interest reinvestment plans, please check the following box.

If any of the securities being registered on this Form are to be offered on a delayed or continuous basis pursuant to Rule 415 under the Securities Act of 1933, other than securities offered in connection with dividend or interest reinvestment plans, check the following box.

If this Form is filed to register additional securities for an offering pursuant to Rule 462(b) under the Securities Act, please check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering.

If this Form is a post-effective amendment filed pursuant to Rule 462(c) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering.

If this Form is a registration statement pursuant to General Instruction I.D. or a post-effective amendment thereto that shall become effective upon filing with the Commission pursuant to Rule 462(e) under the Securities Act, check the following box.

If this Form is a post-effective amendment to a registration statement filed pursuant to General Instruction I.D. filed to register additional securities or additional classes of securities pursuant to Rule 413(b) under the Securities Act, check the following box.

CALCULATION OF REGISTRATION FEE

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| Title of Each Class of Securities to be Registered (1) | Amount to be Registered | Proposed Maximum Offering Price Per Unit | Proposed Maximum Aggregate Offering Price | Amount of Registration Fee |
|---|-------------------------|--|---|----------------------------|
| Fixed-to-Floating Rate Normal Income Trust Securities (ITS) of USB Capital IX | 1,250,000 | \$ 1,000 | \$ 1,250,000,000 | \$ 133,750(2)(3) |
| Stripped ITS of USB Capital IX | (6) | (4)(6) | (4)(6) | (6) |
| Capital ITS of USB Capital IX | (6) | (4)(6) | (4)(6) | (6) |
| Junior Subordinated Notes of U.S. Bancorp(3)(4) | \$1,251,000,000 | \$ 1,000 | \$ 1,251,000,000 | \$ 133,857(5) |
| Debentures of U.S. Bancorp | (6) | (6) | (6) | (6) |
| Stock Purchase Contracts of U.S. Bancorp | 12,510 | (4) | (4) | (4) |
| Preferred Stock of U.S. Bancorp | 12,510 | (4) | (4) | (4) |
| Guarantees of payment on trust preferred securities by U.S. Bancorp | (6) | (6)(7) | (6)(7) | (6)(7) |
| Senior Notes of U.S. Bancorp | (6) | (6) | (6) | (6) |
| Subordinated Notes of U.S. Bancorp | (6) | (6) | (6) | (6) |
| Common Stock of U.S. Bancorp | (6) | (6) | (6) | (6) |
| Depository Shares of U.S. Bancorp | (6) | (6) | (6) | (6) |
| Debt Warrants of U.S. Bancorp | (6) | (6)(8) | (6)(8) | (6)(8) |
| Equity Warrants of U.S. Bancorp | (6) | (6)(9) | (6)(9) | (6)(9) |
| Units of U.S. Bancorp | (6) | (6)(10) | (6)(10) | (6)(10) |
| Total: | | | | \$ 267,607 |

(footnotes on next page)

- (1) The securities of each class may be offered and sold by the Registrants and/or may be offered and sold, from time to time, by one or more selling securityholders to be identified in the future. The selling securityholders may purchase the securities directly from the Registrant or from one or more underwriters, dealers or agents.
 - (2) Calculated and paid pursuant to Rules 456(b) and 457(r) under the Securities Act.
 - (3) The Junior Subordinated Notes will be purchased by USB Capital IX (the Trust), with the proceeds of the sale of the Normal ITS. Junior Subordinated Notes in the amount of \$1,250,000,000 will be purchased by the Trust with the proceeds of the sale of the Normal ITS. Junior Subordinated Notes in the amount of \$1,000,000 will be purchased by the Trust with the proceeds of the sale of its common securities to U.S. Bancorp (the Company).
 - (4) In connection with the ITS, no separate consideration will be received by either Registrant upon the issuance, if any, of the Stripped ITS or Capital ITS, for the issuance of the 12,510 of Stock Purchase Contracts or upon the purchase by the Trust of the 12,510 shares of Preferred Stock of the Company pursuant to the terms of the Stock Purchase Contracts.
 - (5) The registration fee being paid in connection with the Junior Subordinated Notes represents the registration fee to be due in connection with the proceeds to be received upon the remarketing of the Junior Subordinated Notes, as described in the preliminary prospectus supplement filed pursuant to Rule 424(b).
 - (6) An indeterminate aggregate initial offering price or number of the securities of each identified class is being registered as may from time to time be issued at indeterminate prices. Separate consideration may or may not be received for securities that are issuable upon exercise, conversion or exchange of other securities or that are issued in units. In accordance with Rules 456(b) and 457(r), the Registrants are deferring payment of all of the registration fee and will pay the registration fee subsequently in advance or on a pay-as-you-go basis.
 - (7) Pursuant to Rule 457(n) under the Securities Act, no additional registration fee is due for guarantees.
 - (8) Debt Warrants will represent rights to purchase debt securities registered hereby. Because the Debt Warrants will provide a right only to purchase the debt securities offered hereunder, no additional registration fee is required for the Debt Warrants.
 - (9) Equity Warrants will represent rights to purchase equity securities registered hereby. Because the Equity Warrants will provide a right only to purchase the equity securities offered hereunder, no additional registration fee is required for the Equity Warrants.
 - (10) Any registered securities may be sold separately or as Units with other registered securities. Units may consist of two or more securities in any combination, which may or may not be separable from one another. Each Unit will be issued under a unit agreement. Because Units will consist of securities registered hereunder, no additional registration fee is required for the Units.
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Explanatory Note

This Post-Effective Amendment No. 2 to the Registration Statement (File No. 333-132297) is being filed by U.S. Bancorp and USB Capital IX for the purpose of (i) updating the Calculation of Registration Fee table pursuant to Rule 456 under the Securities Act, (ii) updating Part II, Item 14 Other Expenses of Issuance and Distribution, and (iii) filing an additional exhibit to the Registration Statement. This Post-Effective Amendment No. 2 shall become effective immediately upon filing with the Securities and Exchange Commission.

PART II
INFORMATION NOT REQUIRED IN PROSPECTUS

Item 14. *Other Expenses of Issuance and Distribution.*

The estimated expenses in connection with this Registration Statement are as follows:

| | |
|--|-------------------|
| SEC Registration fee | \$ 267,607 |
| Accountant's fees and expenses | 25,000 |
| Attorneys' fees and expenses | 350,000 |
| Trustee and Depositary fees and expenses | 50,000 |
| Printing and engraving expenses | 35,000 |
| State qualification fees and expenses | 11,000 |
| Rating agencies' fees | 100,000 |
| Miscellaneous | 50,000 |
| TOTAL | \$ 888,607 |

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Item 16. Exhibits.

The exhibits filed as a part of this Registration Statement are as follows:

Exhibits

- 1.1 Proposed form of Distribution Agreement with respect to certain debt securities (incorporated by reference to Exhibit 1.2 to U.S. Bancorp's Registration Statement on Form S-3 (File No. 33-58521)).
- 1.2 Underwriting Agreement.*
- 4.1.1 Restated Certificate of Incorporation of U.S. Bancorp, as amended through May 5, 2005 (incorporated by reference to Exhibit 3.1 to U.S. Bancorp's Quarterly Report on Form 10-Q for the quarter ended March 31, 2005).
- 4.1.2 Certificate of Designations with respect to Series A Non-Cumulative Perpetual Preferred Stock.*
- 4.2 Indenture dated as of October 1, 1991 between U.S. Bancorp and Citibank, N.A., as Senior Trustee (incorporated by reference to Exhibit 4.1 to U.S. Bancorp's Current Report on Form 8-K dated November 12, 1991).
- 4.3 Indenture dated as of October 1, 1991 between U.S. Bancorp and Citibank, N.A., as Subordinated Trustee, as amended by the First Supplemental Indenture dated as of April 1, 1993 (incorporated by reference to Exhibit 4.2 to U.S. Bancorp's Current Report on Form 8-K dated November 12, 1991 and Exhibit 4.1 to U.S. Bancorp's Current Report on Form 8-K dated April 26, 1993).
- 4.4.1 Junior Subordinated Indenture dated as of April 28, 2005, between U.S. Bancorp and Delaware Trust Company, National Association, as original Junior Subordinated Trustee (incorporated by reference to Exhibit 4.2.3 to U.S. Bancorp's Registration Statement on Form S-3 (File No. 333-124535)).
- 4.4.2 First Supplemental Indenture to Junior Subordinated Indenture dated as of August 3, 2005 between U.S. Bancorp and Delaware Trust Company, National Association, as original Junior Subordinated Trustee (incorporated by reference to Exhibit 4.2 to U.S. Bancorp's Registration Statement on Form 8-A (File No. 01-06880)).
- 4.4.3 Second Supplemental Indenture to Junior Subordinated Indenture dated as of December 29, 2005 among U.S. Bancorp, Delaware Trust Company, National Association, as original Junior Subordinated Trustee and Wilmington Trust Company, as successor Junior Subordinated Trustee (incorporated by reference to Exhibit 4.1 to U.S. Bancorp's Current Report on Form 8-K dated December 29, 2005).
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- 4.5 Indenture dated as of December 9, 2005 among U.S. Bancorp, Citibank, N.A., as Trustee and U.S. Bank Trust National Association, as Authenticating Agent.**
- 4.6 Registration Rights Agreement dated as of December 9, 2005 by and among U.S. Bancorp, Citigroup Global Markets Inc. and Deutsche Bank Securities Inc.**

- 4.7 Form of Common Stock certificate (incorporated by reference to Exhibit 4.1 to U.S. Bancorp's registration statement on Form S-8 dated August 1, 1997).
- 4.8 Form of Floating Rate Convertible Senior Debentures due 2035 (included in exhibit 4.5).
- 4.9 Form of Debt Securities Warrant Agreement (incorporated by reference to Exhibit 4.5 to U.S. Bancorp's Registration Statement on Form S-3 (File No. 33-39303)).
- 4.10 Form of Debt Securities Warrant Certificate (included in Exhibit 4.9).
- 4.11 Form of Deposit Agreement (incorporated by reference to Exhibit 4.8 to U.S. Bancorp's Registration Statement on Form S-3 (File No. 333-1455)).
- 4.12 Form of Equity Securities Warrant Agreement (incorporated by reference to Exhibit 4.15 to U.S. Bancorp's Registration Statement on Form S-3 (File No. 333-124535)).
- 4.13 Form of Equity Securities Warrant Certificate (included in Exhibit 4.12).
- 4.14 Restated Certificate of Trust of USB Capital IX.**
- 4.15 Trust Agreement of USB Capital IX (incorporated by reference to Exhibit 4.4.3 to U.S. Bancorp's Registration Statement on Form S-3 (File No. 333-124535)).
- 4.16 Form of Amended and Restated Trust Agreement among U.S. Bancorp, Wilmington Trust Company, as Property Trustee and Delaware Trustee, and the Administrative Trustees named therein.**
- 4.17 Stock Purchase Contract Agreement between U.S. Bancorp and USB Capital IX, acting through Wilmington Trust Company, as Property Trustee.*
- 4.18 Form of Guarantee Agreement by and between U.S. Bancorp, as Guarantor, and Wilmington Trust Company, as Guarantee Trustee.**
- 4.19 Form of Junior Subordinated Note (included in Exhibit 4.4.4).
- 4.20 Form of Normal ITS Certificate (included in Exhibit 4.16)
- 4.21 Form of Stripped ITS Certificate (included in Exhibit 4.16)
- 4.22 Form of Capital ITS Certificate (included in Exhibit 4.16)
- 5.1 Opinion and consent of Squire, Sanders & Dempsey L.L.P.**
- 5.2 Opinion and Consent of Richards, Layton & Finger, P.A.**
- 8.1 Tax Opinion of Squire, Sanders & Dempsey L.L.P.***
- 10.1 Collateral Agreement among U.S. Bancorp, U.S. Bank National Association, as Collateral Agent, Custodial Agent, Securities Intermediary and Securities Registrar, and USB Capital IX, acting through

Wilmington Trust Company, as Property Trustee.*

12.1 Computation of Ratio of Earnings to Fixed Charges (incorporated by reference to Exhibit 12 to U.S. Bancorp s Annual Report on Form 10-K for the year ended December 31, 2005).

23.1 Consent of Ernst & Young LLP.**

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- 23.2 Consent of Squire, Sanders & Dempsey L.L.P. (included in Exhibit 5.1 and 8.1).
- 23.3 Consent of Richards, Layton & Finger, P.A. (included in Exhibit 5.2).
- 24 Powers of Attorney.**
- 25.1 Form T-1 Statement of Eligibility of Citibank, N.A. to act as Senior Trustee and Subordinated Trustee under the Senior Indenture and the Subordinated Indenture, respectively.**
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* To be subsequently filed by an amendment to the Registration Statement or incorporated by reference pursuant to a Current Report on Form 8-K in connection with an offering of securities.

** Previously filed.

*** Filed herewith.

SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, the registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-3 and has duly caused this Post-Effective Amendment No. 2 to the Registration Statement (File No. 333-132297) to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Minneapolis, State of Minnesota, on March 16, 2006.

U.S. Bancorp

By: /s/ Jerry A. Grundhofer

Jerry A. Grundhofer
Chief Executive Officer
(principal executive officer)

Pursuant to the requirements of the Securities Act of 1933, this Post-Effective Amendment No. 2 to the Registration Statement (File No. 333-132297) has been signed by the following persons in the capacities and on the dates indicated.

| Signature | Title | Date |
|---|--|----------------|
| /s/ Jerry A. Grundhofer Jerry A. Grundhofer | Chief Executive Officer and Director (principal executive officer) | March 16, 2006 |
| /s/ David M. Moffett David M. Moffett | Vice Chairman and Chief Financial Officer (principal financial officer) | March 16, 2006 |
| /s/ Terrance R. Dolan Terrance R. Dolan | Executive Vice President and Controller (principal accounting officer) | March 16, 2006 |
| /s/ Victoria Buyniski Gluckman* Victoria Buyniski Gluckman | Director | March 16, 2006 |
| /s/ Arthur D. Collins, Jr.* Arthur D. Collins, Jr. | Director | March 16, 2006 |
| /s/ Peter H. Coors* Peter H. Coors | Director | March 16, 2006 |
| /s/ Joel W. Johnson* Joel W. Johnson | Director | March 16, 2006 |
| /s/ Jerry W. Levin* Jerry W. Levin | Director | March 16, 2006 |

Jerry W. Levin

/s/ David B. O Maley*

Director

March 16, 2006

David B. O Maley

/s/ O dell M. Owens, M.D., M.P.H.*

Director

March 16, 2006

O dell M. Owens, M.D., M.P.H

| Signature | Title | Date |
|------------------------|--------------|----------------|
| /s/ Richard G. Reiten* | Director | March 16, 2006 |
| Richard G. Reiten | | |
| /s/ Craig D. Schnuck* | Director | March 16, 2006 |
| Craig D. Schnuck | | |
| /s/ Warren R. Staley* | Director | March 16, 2006 |
| Warren R. Staley | | |
| /s/ Patrick T. Stokes* | Director | March 16, 2006 |
| Patrick T. Stokes | | |

*By /s/ Terrance R. Dolan Attorney-in-fact for the persons
indicated above with an *
Terrance R. Dolan
Attorney-in-fact

SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, USB Capital IX certifies that it has reasonable grounds to believe that it meets all the requirements for filing on Form S-3 and has duly caused this Post-Effective Amendment No 2. to the Registration Statement (File No. 333-132297) to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Minneapolis, and State of Minnesota, on March 16, 2006.

USB CAPITAL IX

By: U.S. Bancorp, as Depositor

By: /s/ Lee R. Mitau

Lee R. Mitau

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