

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549

FORM 10-K/A

AMENDMENT NO. 1  
TO  
ANNUAL REPORT

For the fiscal year ended December 31, 1997

Commission file number 1-6880

U.S. BANCORP  
(Exact name of registrant as specified in its charter)

DELAWARE	41-0255900
(State or other jurisdiction of incorporation or organization)	(I.R.S. Employer Identification No.)

U.S. BANK PLACE,  
601 SECOND AVENUE SOUTH,  
MINNEAPOLIS, MINNESOTA 55402-4302  
(Address of principal executive offices and Zip Code)

612-973-1111  
(Registrant's telephone number, including area code)

(NOT APPLICABLE)  
(Former name, former address and former fiscal year,  
if changed since last report)

U.S. Bancorp hereby amends its Annual Report on Form 10-K for the fiscal year ended December 31, 1997, to include as exhibits Restated Financial Data Schedules for (i) the Nine Months Ended September 30, 1997, (ii) the Six Months Ended June 30, 1997, (iii) the Three Months Ended March 31, 1997, (iv) the Year Ended December 31, 1996, (v) the Nine Months Ended September 30, 1996, (vi) the Six Months Ended June 30, 1996, (vii) the Three Months Ended March 31, 1996 and (viii) the Year Ended December 31, 1995. The Financial Data Schedules are restated as the result of the Registrant's adoption of Statement of Financial Accounting Standards No. 128, "Earnings Per Share."

The Registrant hereby amends its Form 10-K to include the following additional exhibits to Item 14(c) of Part IV thereof:

- Exhibit 27.1 -- Restated Financial Data Schedule for the Nine Months Ended September 30, 1997.
- Exhibit 27.2 -- Restated Financial Data Schedule for the Six Months Ended June 30, 1997.
- Exhibit 27.3 -- Restated Financial Data Schedule for the Three Months Ended March 31, 1997.
- Exhibit 27.4 -- Restated Financial Data Schedule for the Year Ended December 31, 1996.
- Exhibit 27.5 -- Restated Financial Data Schedule for the Nine Months Ended September 30, 1996.
- Exhibit 27.6 -- Restated Financial Data Schedule for the Six Months Ended June 30, 1996.
- Exhibit 27.7 -- Restated Financial Data Schedule for the Three Months Ended March 31, 1996.
- Exhibit 27.8 -- Restated Financial Data Schedule for the Year Ended December 31, 1995.

SIGNATURE

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, thereunto duly authorized.

U.S. BANCORP

By: /s/ Susan E. Lester

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Susan E. Lester  
Executive Vice President and Chief Financial Officer  
(Principal Financial Officer and Duly Authorized Officer)

DATE: May 19, 1998

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THIS SCHEDULE CONTAINS SUMMARY FINANCIAL INFORMATION EXTRACTED FROM THE U.S.  
BANCORP SEPTEMBER 30, 1997, 10-Q AND IS QUALIFIED IN ITS ENTIRETY BY REFERENCE  
TO SUCH FINANCIAL STATEMENTS.

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BANCORP JUNE 30, 1997, 10-Q AND IS QUALIFIED IN ITS ENTIRETY BY REFERENCE TO  
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