

COMMERCIAL FEDERAL CORP  
Form S-8 POS  
January 25, 2006

As filed with the Securities and Exchange Commission on January 25, 2006

Registration Statement No. 333-45613

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# SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

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## POST-EFFECTIVE AMENDMENT NO. 2 TO FORM S-8

*UNDER*

*THE SECURITIES ACT OF 1933*

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# COMMERCIAL FEDERAL CORPORATION

(Exact name of registrant as specified in its charter)

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NEBRASKA

(State or other jurisdiction of incorporation or organization)

47-0658852

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

13220 CALIFORNIA STREET

OMAHA, NEBRASKA 68154

(Address of Principle Executive Offices and Zip Code)

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**PERPETUAL MIDWEST FINANCIAL, INC. 1993 STOCK OPTION AND INCENTIVE PLAN**

**(Full title of the Plan)**

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**KEVIN F. AMES**

**Chief Financial Officer**

**1450 Treat Boulevard**

**Walnut Creek, California 94597**

**(808) 525-7000**

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

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*Copy to:*

**Rodney R. Peck**

**Pillsbury Winthrop LLP**

**50 Fremont Street**

**San Francisco, California 94105**

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TERMINATION OF REGISTRATION

This Post-Effective Amendment relates to the Registration Statement on Form S-8 (Registration No. 333-45613) filed on May 29, 1998, as it pertains to the Common Stock of Commercial Federal Corporation, associated with participations in the Perpetual Midwest Financial, Inc. 1993 Stock Option and Incentive Plan.

The undersigned Registrant hereby removes and withdraws from registration all securities of Commercial Federal Corporation registered pursuant to this Registration Statement which remain unsold.

SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, as amended, and Rule 478 thereunder, the Registrant has duly caused this Post-Effective Amendment to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Walnut Creek, State of California, on January 20, 2006.

BANK OF THE WEST

By: /s/ Kevin F. Ames

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Kevin F. Ames  
Chief Financial Officer