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PARKS KE Form 4 January 04,													
FORN	ЛЛ	STATES						ANGE	COMMISSI	ON	OMB		PROVAL 3235-0287
Check this box if no longer subject to Section 16. SECURITIES									Numbe Expires Estima burden respon	s: ted av hours	January 31, 2005 erage		
(Print or Type	Responses)												
1. Name and PARKS K	Address of Reporting EVIN C	Person <u>*</u>	Symbol			d Ticker o		-	5. Relationshi Issuer	-	Reporting all appli	-	n(s) to
(Last) 450 REGE PARKWA	. , , ,	Middle) ST	3. Date c (Month/1 12/31/2	Day/Ye		ransaction			Director X Officer below)	(give t	itle belov Sr. V.P.		Owner (specify
OMAHA, 1	(Street) NE 68114		4. If Am Filed(Mo			ate Origin r)	al		6. Individual Applicable Lin _X_ Form filed Form filed	e) l by Oı	ne Reporti	ing Pers	on
(City)	(State)	(Zip)	Tab	ole I - N	on-I	Derivative	Secu	rities A	Person	ed of.	or Bene	ficially	Owned
1.Title of Security (Instr. 3)	2. Transaction Date (Month/Day/Year)	ansaction Date 2A. Deemed			actio 8)	4. Securi nAcquired Disposed	ties (A) c of (D	or))	5. Amount of Securities Beneficially Owned Following Reported Transaction(s) (Instr. 3 and 4)	6. Owr Forr Dire or Ir (I)	7. Nature of Indirect rm: Beneficial rect (D) Ownership Indirect (Instr. 4) str. 4)		ture of ect ficial ership
Common Stock	12/31/2004			J		1,631	D	\$ 0	4,782 <u>(1)</u>	I		By F Stoc	Restricted k
Common Stock	12/31/2004			J	v	1,631	A	\$ 0	3,348 <u>(1)</u>	Ι		Rst S	Stk Opt & Stk erral Plan
Common Stock									5,035	D			
Common Stock									5,196	Ι		By 4	01(k)
									124	Ι			

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Common Stock			By Rabbi Trust
Common Stock	372 <u>(2)</u>	Ι	Dividend Reinvestment Plan

Reminder: Report on a separate line for each class of securities beneficially owned directly or indirectly.

Persons who respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB control number.

Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned (e.g., puts, calls, warrants, options, convertible securities)

1. Title of Derivative Security (Instr. 3)	2. Conversion or Exercise Price of Derivative Security	3. Transaction Date (Month/Day/Year)	4. Transactio Code (Instr. 8)	of Derivative Securities Acquired (A) or Disposed of (D) (Instr. 3,	Expiration Date (Month/Day/Year)		7. Title and Amount of Underlying Securities (Instr. 3 and 4)		8. Price of Derivative Security (Instr. 5)	9. Nu Deriv Secur Bene Owno Follo Repo Trans (Instr
			Code V	4, and 5) (A) (D)	Date Exercisable	Expiration Date	Title	Amount or Number of Shares		

Reporting Owners

Reporting Owner Name / Address	Relationships							
1 0	Director	10% Owner	Officer	Other				
PARKS KEVIN C 450 REGENCY PARKWAY ATRIUM WEST OMAHA, NE 68114			Sr. V.P.					
Signatures								
By: Gary R. Bronstein, Attorney-in-Fact	01/04/2005							
**Signature of Reporting Person		Date						

Explanation of Responses:

* If the form is filed by more than one reporting person, *see* Instruction 4(b)(v).

** Intentional misstatements or omissions of facts constitute Federal Criminal Violations. See 18 U.S.C. 1001 and 15 U.S.C. 78ff(a).

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- (1) 1,631 shares of restricted stock vested pursuant to the 1996 and 2002 Stock Option and Incentive Plans of Commercial Federal Corporation of which 100% were deferred into the Commercial Federal Stock Option and Restricted Stock Deferral Plan.
- (2) This form reflects increases in beneficial ownership resulting from exempt acquisitions under the Commercial Federal Corporation Dividend Reinvestment Plan pursuant to Rule 16a-11.

Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, *see* Instruction 6 for procedure. Potential persons who are to respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB number.