

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

SCHEDULE 13D

Under the Securities Exchange Act of 1934
(Amendment No. 12)

First Empire State Corporation

(Name of Issuer)

Common Stock, par value \$5.00 per share

(Title of Class of Securities)

320076102

(CUSIP Number)

Howard N. Cayne, Esq.
Arnold & Porter
555 Twelfth Street, N.W.
Washington, D.C. 20004-1202
(202) 942-5656

(Name, Address and Telephone Number of Person Authorized to Receive Notices and Communications)

November 30, 1995

(Date of Event which Requires Filing of this Statement)

If the filing person has previously filed a statement on Schedule 13G to report the acquisition which is the subject of this Schedule 13D, and is filing this schedule because of Rule 13d-1(b)(3) or (4), check the following box .

Check the following box if a fee is being paid with the statement . (A fee is not required only if the reporting person: (1) has a previous statement on file reporting beneficial ownership of more than five percent of the class of securities described in Item 1; and (2) has filed no amendment subsequent thereto reporting beneficial ownership of five percent or less of such class.) (See Rule 13d-7.)

Note: Six copies of this statement, including all exhibits, should be filed with the Commission. See Rule 13d-1(a) for other parties to whom copies are to be sent.

* The remainder of this cover page shall be filled out for a reporting person's initial filing on this form with respect to the subject class of securities, and for any subsequent amendment containing information which would alter disclosures provided in a prior cover page.

The information required on the remainder of this cover page shall not be deemed to be "filed" for the purpose of Section 18 of the Securities Exchange Act of 1934 ("Act") or otherwise subject to the liabilities of that section of the Act but shall be subject to all other provisions of the Act (however, see the Notes).

1 NAME OF REPORTING PERSON
S.S. or I.R.S. IDENTIFICATION NO. OF ABOVE PERSON

Robert G. Wilmers

2 CHECK THE APPROPRIATE BOX IF MEMBER OF A GROUP/*/

(a) [X]
(b) [_]

3 SEC USE ONLY

4 SOURCE OF FUNDS/*/

PF, BK, 00

5 CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT
TO ITEMS 2(d) or 2(e) [_]

6 CITIZENSHIP OR PLACE OF ORGANIZATION

U.S.

NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH	7 SOLE VOTING POWER
	666,692
	8 SHARED VOTING POWER

9 SOLE DISPOSITIVE POWER

666,692

10 SHARED DISPOSITIVE POWER

11 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

666,692

12 CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN
SHARES/*/ [_]

13 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW 9

10.2%

14 TYPE OF REPORTING PERSON/*/

1 NAME OF REPORTING PERSON
S.S. or I.R.S. IDENTIFICATION NO. OF ABOVE PERSON

West Ferry Foundation

2 CHECK THE APPROPRIATE BOX IF MEMBER OF A GROUP/*/

(a) [X]
(b) [-]

3 SEC USE ONLY

4 SOURCE OF FUNDS/*/

00

5 CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT
TO ITEMS 2(d) or 2(e) [-]

6 CITIZENSHIP OR PLACE OF ORGANIZATION

New York

NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH	7 SOLE VOTING POWER
	9,040
	8 SHARED VOTING POWER
	9 SOLE DISPOSITIVE POWER
	9,040

10 SHARED DISPOSITIVE POWER

11 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

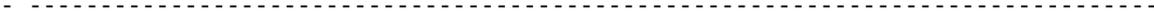
9,040

12 CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN
SHARES/*/ [-]

13 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW 9

0.1%

14 TYPE OF REPORTING PERSON/*/



1 NAME OF REPORTING PERSON
S.S. or I.R.S. IDENTIFICATION NO. OF ABOVE PERSON

REM Foundation

2 CHECK THE APPROPRIATE BOX IF MEMBER OF A GROUP/*/

(a) [X]
(b) [-]

3 SEC USE ONLY

4 SOURCE OF FUNDS/*/

WC

5 CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT
TO ITEMS 2(d) or 2(e) [-]

6 CITIZENSHIP OR PLACE OF ORGANIZATION

Liechtenstein

NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH	7 SOLE VOTING POWER
	451,320
	8 SHARED VOTING POWER
	9 SOLE DISPOSITIVE POWER
	451,320

10 SHARED DISPOSITIVE POWER

11 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

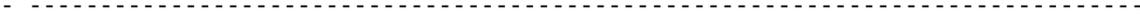
451,320

12 CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN
SHARES/*/ [-]

13 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW 9

7.0%

14 TYPE OF REPORTING PERSON/*/



1 NAME OF REPORTING PERSON
S.S. or I.R.S. IDENTIFICATION NO. OF ABOVE PERSON

Hofin Anstalt

2 CHECK THE APPROPRIATE BOX IF MEMBER OF A GROUP/*/

(a) [X]
(b) [-]

3 SEC USE ONLY

4 SOURCE OF FUNDS/*/

WC

5 CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT
TO ITEMS 2(d) or 2(e) [-]

6 CITIZENSHIP OR PLACE OF ORGANIZATION

Liechtenstein

NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH	7 SOLE VOTING POWER
	364,400
	8 SHARED VOTING POWER
	9 SOLE DISPOSITIVE POWER
	364,400

10 SHARED DISPOSITIVE POWER

11 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

364,400

12 CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN
SHARES/*/ [-]

13 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW 9

5.7%

14 TYPE OF REPORTING PERSON/*/

1 NAME OF REPORTING PERSON
S.S. or I.R.S. IDENTIFICATION NO. OF ABOVE PERSON

Argali Limited

2 CHECK THE APPROPRIATE BOX IF MEMBER OF A GROUP/**/

(a) [X]
(b) [-]

3 SEC USE ONLY

4 SOURCE OF FUNDS/**/

00

5 CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT
TO ITEMS 2(d) or 2(e) [-]

6 CITIZENSHIP OR PLACE OF ORGANIZATION

British Virgin Islands

NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH	7 SOLE VOTING POWER
	30,200
	8 SHARED VOTING POWER
	9 SOLE DISPOSITIVE POWER
	30,200

10 SHARED DISPOSITIVE POWER

11 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

30,200

12 CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN
SHARES/**/ [-]

13 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW 9

.5%

14 TYPE OF REPORTING PERSON/**/

1 NAME OF REPORTING PERSON
S.S. or I.R.S. IDENTIFICATION NO. OF ABOVE PERSON

Bikala Holdings Ltd.

2 CHECK THE APPROPRIATE BOX IF MEMBER OF A GROUP/*/

(a)
(b)

3 SEC USE ONLY

4 SOURCE OF FUNDS/*/

WC

5 CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT
TO ITEMS 2(d) or 2(e)

6 CITIZENSHIP OR PLACE OF ORGANIZATION

Gibraltar

NUMBER OF
SHARES
BENEFICIALLY
OWNED BY
EACH
REPORTING
PERSON
WITH

7	SOLE VOTING POWER
0	
8	SHARED VOTING POWER
9	SOLE DISPOSITIVE POWER
0	
10	SHARED DISPOSITIVE POWER

11 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH
REPORTING PERSON

0

12 CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN
SHARES/*/

13 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW 9

0

CO

1 NAME OF REPORTING PERSON
S.S. or I.R.S. IDENTIFICATION NO. OF ABOVE PERSON

Alauda Investments Ltd.

2 CHECK THE APPROPRIATE BOX IF MEMBER OF A GROUP/**/

(a)
(b)

3 SEC USE ONLY

4 SOURCE OF FUNDS/**/

WC

5 CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO
ITEMS 2(d) or 2(e)

6 CITIZENSHIP OR PLACE OF ORGANIZATION

Gibraltar

NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH	7 SOLE VOTING POWER
	340,400
	8 SHARED VOTING POWER

9 SOLE DISPOSITIVE POWER

340,400

10 SHARED DISPOSITIVE POWER

11 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

340,400

12 CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN
SHARES/**/

13 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW 9

5.3%

14 TYPE OF REPORTING PERSON/**/

1 NAME OF REPORTING PERSON
S.S. or I.R.S. IDENTIFICATION NO. OF ABOVE PERSON

Grantor Retained Annuity Trust No. 2
13-7015555

2 CHECK THE APPROPRIATE BOX IF MEMBER OF A GROUP/*/

(a)
(b)

3 SEC USE ONLY

4 SOURCE OF FUNDS/*/

00

5 CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO
ITEMS 2(d) or 2(e)

6 CITIZENSHIP OR PLACE OF ORGANIZATION

New York

NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH	7 SOLE VOTING POWER
	22,418
	8 SHARED VOTING POWER
	9 SOLE DISPOSITIVE POWER
	22,418

10 SHARED DISPOSITIVE POWER

11 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

22,418

12 CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN
SHARES/*/

13 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW 9

0.3%

14 TYPE OF REPORTING PERSON/*/

00

1 NAME OF REPORTING PERSON
S.S. or I.R.S. IDENTIFICATION NO. OF ABOVE PERSON

Grantor Retained Annuity Trust No. 3
13-7015556

2 CHECK THE APPROPRIATE BOX IF MEMBER OF A GROUP/**/

(a)
(b)

3 SEC USE ONLY

4 SOURCE OF FUNDS/**/

00

5 CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO
ITEMS 2(d) or 2(e)

6 CITIZENSHIP OR PLACE OF ORGANIZATION

New York

NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH	7 SOLE VOTING POWER
	28,489
	8 SHARED VOTING POWER
	9 SOLE DISPOSITIVE POWER
	28,489
	10 SHARED DISPOSITIVE POWER

11 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

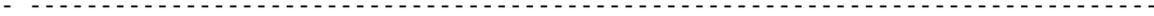
28,489

12 CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN
SHARES/**/

13 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW 9

0.4%

14 TYPE OF REPORTING PERSON/**/



1 NAME OF REPORTING PERSON
S.S. or I.R.S. IDENTIFICATION NO. OF ABOVE PERSON

Grantor Retained Annuity Trust No. 4
13-7015557

2 CHECK THE APPROPRIATE BOX IF MEMBER OF A GROUP/**/

(a)
(b)

3 SEC USE ONLY

4 SOURCE OF FUNDS/**/

00

5 CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO
ITEMS 2(d) or 2(e)

6 CITIZENSHIP OR PLACE OF ORGANIZATION

New York

NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH	7 SOLE VOTING POWER
	32,099
	8 SHARED VOTING POWER
	9 SOLE DISPOSITIVE POWER
	32,099
	10 SHARED DISPOSITIVE POWER

11 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

32,099

12 CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN
SHARES/**/

13 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW 9

0.5%

14 TYPE OF REPORTING PERSON/**/

00

1 NAME OF REPORTING PERSON
S.S. or I.R.S. IDENTIFICATION NO. OF ABOVE PERSON

Grantor Retained Annuity Trust No. 5
13-7015558

2 CHECK THE APPROPRIATE BOX IF MEMBER OF A GROUP/**/

(a)
(b)

3 SEC USE ONLY

4 SOURCE OF FUNDS/**/

00

5 CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO
ITEMS 2(d) or 2(e)

6 CITIZENSHIP OR PLACE OF ORGANIZATION

New York

NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH	7 SOLE VOTING POWER
	34,476
	8 SHARED VOTING POWER
	9 SOLE DISPOSITIVE POWER

34,476

10 SHARED DISPOSITIVE POWER

11 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

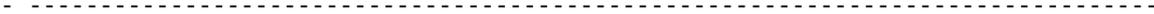
34,476

12 CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN
SHARES/**/

13 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW 9

0.5%

14 TYPE OF REPORTING PERSON/**/



1 NAME OF REPORTING PERSON
S.S. or I.R.S. IDENTIFICATION NO. OF ABOVE PERSON

Grantor Retained Annuity Trust No. 6
13-7015559

2 CHECK THE APPROPRIATE BOX IF MEMBER OF A GROUP/**/

(a)
(b)

3 SEC USE ONLY

4 SOURCE OF FUNDS/**/

00

5 CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO
ITEMS 2(d) or 2(e)

6 CITIZENSHIP OR PLACE OF ORGANIZATION

New York

NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH	7 SOLE VOTING POWER
	36,151
	8 SHARED VOTING POWER
	9 SOLE DISPOSITIVE POWER
	36,151
	10 SHARED DISPOSITIVE POWER

11 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

36,151

12 CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN
SHARES/**/

13 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW 9

0.6%

14 TYPE OF REPORTING PERSON/* /

00

AMENDMENT NO. 12 TO SCHEDULE 13D

The Schedule 13D, dated May 8, 1980, as amended, of Robert G. Wilmers, West Ferry Foundation, REM Foundation, Hofin Anstalt, Argali Limited, Bikala Holdings Ltd., Alauda Investments Ltd., Grantor Retained Annuity Trust No. 2, Grantor Retained Annuity Trust No. 3, Grantor Retained Annuity Trust No. 4, Grantor Retained Annuity Trust No. 5, and Grantor Retained Annuity Trust No. 6 (collectively, the "Reporting Persons") is hereby amended as set forth below.

Pursuant to Rule 13d-2(c) of Regulation 13D-G, this Amendment No. 12 to Schedule 13D restates the text of Schedule 13D to reflect certain information as of the date hereof. This Amendment No. 12 to Schedule 13D should be read in conjunction with, and is qualified in its entirety by reference to, Amendments Nos. 1 through 11 to this Schedule 13D.

Item 1. Security and Issuer

This statement relates to the Common Stock, par value \$5.00 per share (the "Shares"), of First Empire State Corporation ("First Empire"), a bank holding company and New York corporation, which has its principal executive offices at One M&T Plaza, Buffalo, New York 14240.

Item 2. Identity and Background

(a)-(c), (f). The following information is furnished with respect to each of the Reporting Persons:

(1) Robert G. Wilmers

Mr. Wilmers, a citizen of the United States, is Chairman of the Board of Directors, President and Chief Executive Officer of First Empire and Chairman, President and Chief Executive Officer of First Empire's commercial bank subsidiary Manufacturers and Traders Trust Company ("Manufacturers"). The principal business address of Mr. Wilmers, First Empire and Manufacturers is One M&T Plaza, Buffalo, New York 14240.

(2) West Ferry Foundation

The West Ferry Foundation, a charitable trust organized under the laws of the State of New York, was formed for the purpose of holding the Shares donated to it by Mr. Wilmers exclusively for charitable, religious, scientific, literary and educational purposes, including for such purposes, the making of distributions to organizations that qualify as exempt organizations under Section 501(c)(3) of the Internal Revenue Code of 1986, as amended. The principal address of West Ferry Foundation is One M&T Plaza, Buffalo, New York 14240. Mr. Wilmers is the sole trustee of West Ferry Foundation and, in that capacity, Mr. Wilmers holds sole voting and dispositive power over the shares that it owns.

(3) Rem Foundation

Rem Foundation, a corporation organized under the laws of Liechtenstein, is the functional equivalent of a trust under the laws of the United States. Rem Foundation's principal business is making investments in, and holding securities of, other businesses. Its sole beneficiary is Mary Katherine Frears, the sister of Robert G. Wilmers. The address of Rem Foundation's principal business is Allgemeines Treuunternehmen, Postfach 34 722, FL-9490, Vaduz, Liechtenstein.

Rem Foundation has two trustees. Information with respect to each trustee of Rem Foundation is set forth below:

Name and business address	Principal occupation	Citizenship
Rene Merkt 15 Rue General DuFour, 1211 Geneva, 11 Switzerland	Mr. Merkt is engaged in the practice of law.	Switzerland
Guido Meier Allgemeines Treuunternehmen, Postfach 427, FL-9490 Vaduz, Liechtenstein	Mr. Meier is engaged in the practice of law.	Liechtenstein

(4) Hofin Anstalt

Hofin Anstalt, a corporation organized under the laws of Liechtenstein, is owned by Jorge G. Pereira, a director and Vice Chairman of the Board of Directors of First Empire and a director and vice chairman of the board of directors of Manufacturers. Its principal business is making investments in, and holding securities of, other businesses. The address of Hofin Anstalt's principal business is P.O. Box 83, Vaduz, Liechtenstein.

Information with respect to each executive officer and director of, and each person controlling, Hofin Anstalt and each executive officer and director of any corporation ultimately in control of Hofin Anstalt is set forth below:

Name and business address	Principal occupation	Citizenship
Jorge Pereira P.O. Box 83 Vaduz, Liechtenstein (Director)	Mr. Pereira is a private investor. He is a director and vice chairman of the board of directors of First Empire.	Portugal
Walter Keicher P.O. Box 83 Vaduz, Liechtenstein (Director)	Dr. Keicher is engaged in the practice of law.	Liechtenstein

(5) Argali Limited

Argali Limited is a corporation organized under the laws of the British Virgin Islands. Its principal business is making investments in, and holding securities of, other businesses. The address of its principal office and of its principal business is c/o Michael D. Riegels, Craigmuir Chambers, P.O. Box 71, Road Town, Tortola, B.V.I. All of the equity of Argali Limited is owned by Mr. Riegels, as trustee for the Malaori Trust, a trust organized under the laws of the British Virgin Islands.

Mr. Wilmers no longer holds a joint power of attorney with respect to the Shares owned by Argali Limited.

Information with respect to each executive officer and director of, and each person controlling, Argali Limited and each executive officer and director of any corporation ultimately in control of Argali Limited is set forth below:

Name and business address	Principal occupation	Citizenship
Chiquita G.M. Harding c/o Edge Management Service 56 Kenpark Avenue Brampton, Ontario L62 3L4 (President)	Ms. Harding provides services to investment holding company clients through Edge Management Service.	Dutch
Michael D. Riegels Craigmuir Chambers P.O. Box 71, Road Town Tortola, B.V.I. (Director and Trustee of Malaori Trust)	Mr. Riegels is engaged in the practice of law in the British Virgin Islands.	United Kingdom

(6) Bikala Holdings Ltd. and Alauda Investments Ltd.

Bikala Holdings Ltd. and Alauda Investments Ltd. are corporations organized under the laws of Gibraltar. The principal business of each corporation is making investments in, and holding securities of, other businesses. The address of both corporations' principal executive offices and of their principal businesses is c/o Ernest Russo, 12 College Lane, Gibraltar. All of the equity of Bikala Ltd. and Alauda Investments Ltd. is owned by Hofin Anstalt.

Information with respect to each executive officer and director of, and each person controlling, Bikala Ltd. and Alauda Investments Ltd. and each executive officer and director of any corporation ultimately in control of such corporations is set forth below:

Name and business address	Principal occupation	Citizenship
Ernest Russo 12 College Lane Gibraltar	Mr. Russo is engaged in the practice of law in Gibraltar.	Gibraltar, United Kingdom

Mr. Pereira serves as a director of both Bikala Holdings Ltd. and Alauda Investments Ltd. Information with respect to Hofin Anstalt and Mr. Pereira is set forth above.

(7) Grantor Retained Annuity Trusts

Each Trust is an irrevocable grantor retained annuity trust organized under the laws of the State of New York. The principal address of each Trust is 2 Wall Street, 15th Floor, New York, New York 10005. The Trusts were formed at the direction of Mr. Wilmers, who made a gift to each Trust of Shares. The Trusts will terminate in successive years from 1995 to 2000.

During the term of each Trust, Mr. Wilmers will be entitled to receive a fixed annual annuity calculated as a percentage of the original value of such Trust's assets and retains sole voting and dispositive

power with respect to the Shares held in the Trusts. Upon termination of the Trusts, the trustees are to hold the remaining trust corpus, if any, in continuing trusts with discretionary power in Mr. Wilmers' co-trustee to make distributions to the beneficiaries specified in the trust agreements. During his lifetime, Mr. Wilmers retains sole voting power with respect to any Shares held in the continuing trusts.

With respect to the Trust that terminated during 1995, the co-trustee of such Trust has made a discretionary distribution of the remaining trust corpus to a beneficiary. Accordingly, Grantor Retained Annuity Trust No. 1 is no longer a Reporting Person for the purposes of this Schedule 13D.

Mr. Wilmers and Ira H. Jolles are the trustees of each Trust.

Information with respect to Mr. Wilmers is set forth above. Certain information with respect to Mr. Jolles is set forth below:

Name and business address	Principal occupation	Citizenship
Ira H. Jolles c/o General Public Utilities Corporation 100 Interspace Parkway Parsippany, NJ 07054	Mr. Jolles is engaged in the practice of law. He is employed by General Public Utilities Corporation ("GPU"), which is a registered public utility holding company.	United States

(d) and (e). During the last five years, none of the Reporting Persons, nor any of their respective directors, trustees, or executive officers, nor any person controlling any of the Reporting Persons, has been convicted in a criminal proceeding (excluding traffic violations or similar misdemeanors) or was a party to a civil proceeding of a judicial or administrative body of competent jurisdiction and as a result was or is subject to a judgment, decree or final order enjoining future violations of, or prohibiting or mandating activities subject to, federal or state securities laws or finding any violation with respect to such laws.

Item 3. Source and Amount of Funds or Other Consideration

Information with respect to the source and amount of funds or other consideration used or to be used in purchasing Shares has been previously provided.

Item 4. Purpose of Transaction

Item 4 is amended as follows:

On November 30, 1995, Mr. Wilmers filed a Notice of Change in Bank Control ("Notice") with the Federal Reserve Bank of New York pursuant to the Change in Bank Control Act of 1978, as amended ("CIBC Act"), and the regulations of the Board of Governors of the Federal Reserve System thereunder. The purpose of such Notice is to permit Mr. Wilmers to increase his holdings of Shares to an amount in excess of 10.3 percent, but not to exceed 24.99 percent of the outstanding Shares, as a result of (1) periodic repurchases of Shares by First Empire, which would have the effect of increasing the relative ownership interests of the remaining First Empire stockholders, including Mr. Wilmers, (2) certain stock options granted by First Empire to Mr. Wilmers becoming exercisable by Mr. Wilmers and thus being attributed to Mr. Wilmers for purposes of the CIBC Act, (3) the acquisition of additional Shares through Mr. Wilmers' participation in First

Empire's Retirement Savings Plan through investment designations and dividend reinvestments and (4) the purchase of additional Shares in the open market or in private transactions.

Mr. Wilmers reserves the right to purchase additional Shares or dispose of Shares from time to time as conditions appear advantageous for doing so. No specific transactions are currently planned. The Notice contemplates that in the event Mr. Wilmers purchases additional Shares in the open market or in private transactions he will not spend more than \$1 million, in the aggregate, in connection with such purchases.

On November 28, 1995 First Empire's board of directors authorized a repurchase of 380,582 Shares.

Mr. Wilmers has previously filed two Notices with respect to First Empire pursuant to which he has been authorized to control up to 10.3 percent of the Shares of First Empire.

Item 5. Interest in Securities of the Issuer

Item 5 is amended as follows:

(a) - (b) The aggregate number and percentage of outstanding Shares beneficially owned by each Reporting Person are set forth below. Unless otherwise indicated, each Reporting Person has sole voting and dispositive power with respect to the Shares listed opposite his name.

Reporting Person	Number of Shares Owned	Percentage of Outstanding Shares Owned/(1)/
Robert G. Wilmers	666,692/(2)/	10.2%
West Ferry Foundation	9,040	.1
REM Foundation	451,320	7.0
Hofin Anstalt	364,400/(3)/	5.7
Bikala Holdings Ltd.	0	0
Alauda Investments Ltd.	340,400	5.3
Argali Limited	30,200	.5
Trust No. 2	22,418	.3
Trust No. 3	28,489	.4
Trust No. 4	32,099	.5
Trust No. 5	34,476	.5
Trust No. 6	36,151	.6
Reporting Persons as a Group	1,512,612	23.1%

/(1)/ Based upon 6,444,102 Shares outstanding as of November 24, 1995. In calculating the beneficial ownership percentage for Mr. Wilmers and the aggregate percentage for all of the Reporting Persons, Shares subject to options held by Mr. Wilmers which are currently exercisable or exercisable within 60 days from the date hereof are added to the total Shares outstanding.

/(2)/ Includes the Shares owned by the West Ferry Foundation, a charitable trust formed by Mr. Wilmers, of which Mr. Wilmers, as trustee, holds sole voting and dispositive power and 153,633 Shares held by the Trusts. Also includes (i) 90,000 Shares subject to stock options which are currently exercisable or exercisable within 60 days of the date hereof, (ii) 3,167 Shares allocated under First Empire's Retirement Savings Plan, and (iii) 3,515 Shares held by a close relative or the estate of a close relative as to which beneficial ownership is disclaimed. Excludes 40,000 Shares subject to stock options which will become exercisable over the course of the following 3 years.

/(3)/ Since Hofin Anstalt is the sole stockholder of Alauda Investments Ltd. and Bikala Holdings Ltd., its beneficial ownership includes Shares held by such entities.

Since the filing of Amendment No. 11 to this Schedule 13D, the number and percentage of Shares beneficially owned by the Reporting Persons have changed primarily as a result of (i) the repurchase of Shares by First Empire and (ii) the vesting of options covering Shares held by Mr. Wilmers.

(c) Information with respect to transactions during the last 60 days by the Reporting Persons is set forth in Schedule I hereto.

Item 6. Contracts, Arrangements, Understandings or Relationships with Respect to Securities of the Issuer

In connection with the Notice described under Item 4 above, Mr. Wilmers has advised the Federal Reserve Bank of New York that he will not exercise any vested options to purchase Shares during the pendency of the Notice.

Item 7. Material to be Filed as Exhibits

None.

JOINT FILING AGREEMENT

By signing this Amendment No. 12, each Reporting Person acknowledges and agrees that the Schedule 13D, as amended hereby, is filed on such Reporting Person's behalf and agrees to such joint filing in accordance with Rule 13d-1(f) of the Securities and Exchange Commission.

SIGNATURES

After reasonable inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and correct.

November 30, 1995 /s/ Robert G. Wilmers

(Date) Robert G. Wilmers

November 30, 1995 REM FOUNDATION

(Date) By: /s/ Rene Merkt

Rene Merkt, Director

November 30, 1995 WEST FERRY FOUNDATION

(Date) By: /s/ Robert G. Wilmers

Robert G. Wilmers, Trustee

November 30, 1995 HOFIN ANSTALT

(Date) By: /s/ Jorge Pereira

Jorge Pereira, President

November 30, 1995 ALAUDA INVESTMENTS LTD.

(Date) By: /s/ Jorge Pereira

Jorge Pereira

November 30, 1995 BIKALA HOLDINGS LTD.

(Date) By: /s/ Jorge Pereira

Jorge Pereira, Director

November 30, 1995 ARGALI LIMITED

(Date) By: /s/ Chiquita G.M. Harding

Chiquita G.M. Harding, President

November 30, 1995

(Date)

GRANTOR RETAINED ANNUITY TRUST NO. 2

By: /s/ Robert G. Wilmers

Robert G. Wilmers, Trustee

By: /s/ Ira H. Jolles

Ira H. Jolles, Trustee

November 30, 1995

(Date)

GRANTOR RETAINED ANNUITY TRUST NO. 3

By: /s/ Robert G. Wilmers

Robert G. Wilmers, Trustee

By: /s/ Ira H. Jolles

Ira H. Jolles, Trustee

November 30, 1995

(Date)

GRANTOR RETAINED ANNUITY TRUST NO. 4

By: /s/ Robert G. Wilmers

Robert G. Wilmers, Trustee

By: /s/ Ira H. Jolles

Ira H. Jolles, Trustee

November 30, 1995

(Date)

GRANTOR RETAINED ANNUITY TRUST NO. 5

By: /s/ Robert G. Wilmers

Robert G. Wilmers, Trustee

By: /s/ Ira H. Jolles

Ira H. Jolles, Trustee

November 30, 1995

(Date)

GRANTOR RETAINED ANNUITY TRUST NO. 6

By: /s/ Robert G. Wilmers

Robert G. Wilmers, Trustee

By: /s/ Ira H. Jolles

Ira H. Jolles, Trustee

SCHEDULE I

(1) Person Effecting Transaction	(2) Date of Transaction	(3) Number of Shares	(4) Price Per Share	(5) Where and How Effected
Robert G. Wilmers Grantor Retained Annuity Trust No. 1	11/24/95	50	n/a	gift
West Ferry Foundation	11/24/95	9,051	n/a	distribution/(1)/
	11/29/95	160	n/a	gift

/(1)/ Discretionary distribution of remaining trust corpus by co-trustee to trust beneficiary in accordance with the terms of the Trust. As a result of this distribution, Trust No. 1 is no longer considered to be a Reporting Person for the purposes of this Schedule 13D.