

SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

FORM 8-A

FOR REGISTRATION OF CERTAIN CLASSES OF SECURITIES
PURSUANT TO SECTION 12(b) OR 12 (g) OF THE
SECURITIES EXCHANGE ACT OF 1934

FIRST EMPIRE STATE CORPORATION	FIRST EMPIRE CAPITAL TRUST I
(Exact Name of Registrant as Specified in its Charter)	(Exact Name of Registrant as Specified in its Charter)
New York	Delaware
(State of Incorporation of Organization)	(State of Incorporation or Organization)
16-0968385	52-6836331
(IRS Employer Identification Number)	(IRS Employer Identification Number)

One M&T Plaza
Buffalo, New York 14240

(Address of Principal Executive Offices)

If this Form relates to the registration of a class of debt securities and is effective upon filing pursuant to General Instruction A(c)(1), please check the following box. []

If this Form relates to the registration of a class of debt securities and is to become effective simultaneously with the effectiveness of a concurrent registration statement under the Securities Act of 1933 pursuant to General Instruction A(c)(2), please check the following box. []

Securities to be registered pursuant to Section 12(b) of the Act:

Title of each class to be registered	Name of each exchange on which each class is to be registered
None.	Not applicable.

Securities to be registered pursuant to Section 12(g) of the Act:

_____ % Capital Securities of First Empire Capital Trust I
(and the Guarantee with respect thereto)

_____ % Junior Subordinated Debentures of
First Empire State Corporation

(Title of Class)

Item 1. Description of Registrants' Securities to be Registered

For a full description of First Empire Capital Trust I's ____% Capital Securities (the "Capital Securities"), First Empire State Corporation's Guarantee (the "Guarantee") and First Empire State Corporation's ____% Junior Subordinated Debentures (the "Debentures") being registered hereby, reference is made to the information contained under the captions "Description of Capital Securities", "Description of Junior Subordinated Debentures", and "Description of Guarantee" in the Prospectus that forms part of the Registrants' registration statement (Registration Nos. 333-20027 and 333-20027-01) filed with the Securities and Exchange Commission ("SEC") on January 17, 1997, under the Securities Act of 1933, as amended (the "Securities Act"), which registration statement was amended by Pre-Effective Amendment No. 1 filed with the SEC on January 23, 1997. The information contained in the foregoing Registration Statement, as amended (the "Registration Statement"), and the Prospectus, are incorporated herein by reference. Definitive copies of the Prospectus describing the Capital Securities and the Debentures will be filed pursuant to Rule 430A or pursuant to an amendment to the Registration Statement under the Securities Act, and shall be incorporated by reference into this registration statement on Form 8-A.

Item 2. Exhibits

- 2.1 Trust Agreement of First Empire Capital Trust I. Incorporated by reference to Exhibit 4.2 to the Registration Statement.
- 2.2 Form of Amended and Restated Trust Agreement for First Empire Capital Trust I. Incorporated by reference to Exhibit 4.3 to the Registration Statement.
- 2.3 Form of Guarantee. Incorporated by reference to Exhibit 4.4 to the Registration Statement.
- 2.4 Form of Junior Subordinated Indenture. Incorporated by reference to Exhibit 4.1 to the Registration Statement.

SIGNATURES

Pursuant to the requirements of Section 12 of the Securities Exchange Act of 1934, as amended, the registrants have duly caused this registration statement to be signed on their behalf by the undersigned, thereunto duly authorized.

Dated: January 27, 1997.

FIRST EMPIRE STATE CORPORATION

FIRST EMPIRE CAPITAL TRUST I

By /s/ Gary S. Paul

By /s/ Gary S. Paul

Gary S. Paul
Senior Vice President

Gary S. Paul
Administrator