

Registration No. 33-_____

SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

FORM S-8
REGISTRATION STATEMENT UNDER
THE SECURITIES ACT OF 1933

FIRST EMPIRE STATE CORPORATION
(Exact name of registrant as specified in its charter)

New York
(State or other jurisdiction of
incorporation or organization)

16-0968385
(I.R.S. Employer
Identification No.)

One M&T Plaza, Buffalo, New York
(Address of Principal Executive Offices)

14240
(Zip Code)

First Empire State Corporation
1983 Stock Option Plan
(Full title of the Plan)

Richard A. Lammert, Esquire
Senior Vice President, General Counsel and Secretary
First Empire State Corporation
One M&T Plaza
Buffalo, New York 14240
(Name and address of agent for service)

(716) 842-5390
(Telephone number, including area code, of agent for service)

Copy to:

Steven Kaplan, Esquire
Arnold & Porter
555 Twelfth Street, N.W.
Washington, D.C. 20004
202-942-5998

CALCULATION OF REGISTRATION FEE

Title Of Securities To Be Registered	Amount To Be Registered	Proposed Maximum Offering Price Per Share*	Proposed Maximum Aggregate Offering Price*	Amount Of Registration Fee
Common Stock \$5.00 Par Value Shares	500,000	\$192.75	\$96,375,000	\$33,232.76

* Estimated solely for the purpose of calculating the registration fee pursuant to Securities Act Rule 457(c), on the basis of the average of the high and low sale prices of the Registrant's Common Stock on the American Stock Exchange on October 30, 1995, which date is within 5 business days prior to the date of the filing of this Registration Statement, as reported by The Wall Street Journal.

PART II

INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

The statements contained in Items 3 through 9 of the registration statement on Form S-8 filed by First Empire State Corporation (the "Company" or the "Registrant") with the Securities and Exchange Commission ("Commission") on February 18, 1993 (File No. 33-58500) are hereby incorporated by reference.

SIGNATURES

Pursuant to the requirements of the Securities Act, the Registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-8 and has duly caused this Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Buffalo, State of New York, on October 30, 1995.

FIRST EMPIRE STATE CORPORATION

By: /s/ JAMES L. VARDON
James L. Vardon
Executive Vice President and
Chief Financial Officer

Pursuant to the requirements of the Securities Act, this Registration Statement has been signed by the following persons in the capacities indicated on October 30, 1995.

Signature	Title
/s/ ROBERT G. WILMERS Robert G. Wilmers	Chairman of the Board, President and Chief Executive Officer (Principal Executive Officer)
/s/ JAMES L. VARDON James L. Vardon	Executive Vice President and Chief Financial Officer (Principal Financial and Accounting Officer)
* Brent D. Baird	Director
* John H. Benisch	Director

*

C. Angela Bontempo Director

*

Robert T. Brady Director

*

Patrick J. Callan Director

David N. Campbell Director

*

James A. Carrigg Director

*

Barber B. Conable, Jr. Director

*

Richard E. Garman Director

*

James V. Glynn Director

Roy M. Goodman Director

Patrick W.E. Hodgson Director

Samuel T. Hubbard, Jr. Director

Lambros J. Lambros Director

*

Wilfred J. Larson Director

*

Jorge G. Pereira Director

*

William C. Shanley, III Director

*

Raymond D. Stevens, Jr. Director

*

Richard D. Trent Director

*

John L. Wehle, Jr. Director

*By /s/ RICHARD A. LAMMERT
Richard A. Lammert
(Attorney-in-Fact)

INDEX OF EXHIBITS

- Exhibit 4.1 Provisions of the Restated Certificate of Incorporation of First Empire State Corporation defining the rights of security holders. Incorporated herein by reference to Exhibit No. 19 to the Company's Quarterly Report on Form 10-Q for the quarter ended March 31, 1989 and Exhibit No. 19 to the Company's Quarterly Report on Form 10-Q for the quarter ended March 31, 1991 (File No. 1-9861).
- Exhibit 4.2 Provisions of the Bylaws of First Empire State Corporation defining the rights of security holders. Incorporated herein by reference to Exhibit No. 3.2 to the Company's Annual Report on Form 10-K for the year ended December 31, 1991 (File No. 1-9861).
- Exhibit 4.3 First Empire State Corporation 1983 Stock Option Plan, as amended and restated. Incorporated herein by reference to Exhibit No. 10 to the Company's Quarterly Report on Form 10-Q for the quarter ended March 31, 1995.
- Exhibit 5 Opinion of Richard A. Lammert with respect to the legality of the Common Stock being registered. Filed herewith.
- Exhibit 15 Not applicable.
- Exhibit 23.1 Consent of Price Waterhouse, Independent Accountants. Filed herewith.
- Exhibit 23.2 Consent of Richard A. Lammert. Contained in his opinion filed as Exhibit 5 hereto.
- Exhibit 24 Powers of Attorney of certain officers and directors of the Company. Filed herewith.
- Exhibit 28 Not applicable.
- Exhibit 99 None.

October 30, 1995

First Empire State Corporation
One M&T Plaza
Buffalo, New York 14240

Ladies and Gentlemen:

Reference is made to the Registration Statement on Form S-8 ("Registration Statement") of First Empire State Corporation ("First Empire") related to the registration of 500,000 additional shares of common stock, par value \$5.00 per share ("Common Stock"), which are to be offered pursuant to stock options and stock appreciation rights granted or to be granted under the First Empire State Corporation 1983 Stock Option Plan, as amended (the "1983 Stock Option Plan").

I have been requested to furnish an opinion to be included as Exhibit 5 to the Registration Statement. In conjunction with the furnishing of this opinion, I have examined such corporate documents and have made such investigation of matters of fact and law as I have deemed necessary to render this opinion.

Based upon such examination and investigation, and upon the assumption that there will be no material changes in the documents examined and the matters investigated, I am of the opinion that the 500,000 shares of Common Stock subject to the 1983 Stock Option Plan have been duly authorized by First Empire and that, when issued upon the exercise of options and stock appreciation rights in accordance with the terms of the 1983 Stock Option Plan, and for legal consideration of not less than \$5.00 per share, will be legally issued and will be fully paid and nonassessable.

I consent to the filing of this opinion as Exhibit 5 to the Registration Statement.

Very truly yours,

/s/Richard A. Lammert

RAL/ng

CONSENT OF INDEPENDENT ACCOUNTANTS

We hereby consent to the incorporation by reference in this Registration Statement on Form S-8 of our report dated January 10, 1995, which appears on page 52 of First Empire State Corporation's Annual Report on Form 10-K for the year ended December 31, 1994.

/s/Price Waterhouse LLP

Buffalo, New York
October 30, 1995

POWER OF ATTORNEY

KNOW ALL MEN BY THESE PRESENTS, that the undersigned director and/or officer of First Empire State Corporation, a corporation organized under the laws of the State of New York ("First Empire"), hereby constitutes and appoints Robert G. Wilmers, James L. Vardon, Richard A. Lammert, Steven L. Kaplan, and Daniel A. Raskas and each of them (with full power to each of them to act alone), his or her true and lawful attorneys-in-fact and agents for him or her and on his or her behalf and in his or her name, place and stead, in any and all capacities, to sign, execute and affix his or her seal to and file with the Securities and Exchange Commission (or any other governmental or regulatory authority) a Registration Statement on Form S-8 (or other appropriate form), and all amendments (including post-effective amendments) thereto, with all exhibits and any and all documents required to be filed with respect thereto, relating to the registration under the Securities Act of 1933, as amended, of shares of First Empire's common stock to be issued or sold in connection with the First Empire State Corporation 1983 Stock Option Plan, granting unto said attorneys, and each of them, full power and authority to do and to perform each and every act and thing requisite and necessary to be done in and about the premises in order to effectuate the same as fully to all intents and purposes as he himself or she herself might or could do if personally present, hereby ratifying and confirming all that said attorneys-in-fact and agents, or any of them, may lawfully do or cause to be done by virtue hereof.

IN WITNESS WHEREOF, the undersigned director and/or officer has hereunto set his or her hand, as of the date specified.

DATED: October 17, 1995

/s/Brent D. Baird
Signature

Brent D. Baird

Print Name

POWER OF ATTORNEY

KNOW ALL MEN BY THESE PRESENTS, that the undersigned director and/or officer of First Empire State Corporation, a corporation organized under the laws of the State of New York ("First Empire"), hereby constitutes and appoints Robert G. Wilmers, James L. Vardon, Richard A. Lammert, Steven L. Kaplan, and Daniel A. Raskas and each of them (with full power to each of them to act alone), his or her true and lawful attorneys-in-fact and agents for him or her and on his or her behalf and in his or her name, place and stead, in any and all capacities, to sign, execute and affix his or her seal to and file with the Securities and Exchange Commission (or any other governmental or regulatory authority) a Registration Statement on Form S-8 (or other appropriate form), and all amendments (including post-effective amendments) thereto, with all exhibits and any and all documents required to be filed with respect thereto, relating to the registration under the Securities Act of 1933, as amended, of shares of First Empire's common stock to be issued or sold in connection with the First Empire State Corporation 1983 Stock Option Plan, granting unto said attorneys, and each of them, full power and authority to do and to perform each and every act and thing requisite and necessary to be done in and about the premises in order to effectuate the same as fully to all intents and purposes as he himself or she herself might or could do if personally present, hereby ratifying and confirming all that said attorneys-in-fact and agents, or any of them, may lawfully do or cause to be done by virtue hereof.

IN WITNESS WHEREOF, the undersigned director and/or officer has hereunto set his or her hand, as of the date specified.

DATED: October 17, 1995

/s/John H. Benisch
Signature

John H. Benisch
Print Name

POWER OF ATTORNEY

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IN WITNESS WHEREOF, the undersigned director and/or officer has hereunto set his or her hand, as of the date specified.

DATED: October 17, 1995

/s/C. Angela Bontempo
Signature

C. Angela Bontempo
Print Name

POWER OF ATTORNEY

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IN WITNESS WHEREOF, the undersigned director and/or officer has hereunto set his or her hand, as of the date specified.

DATED: October 17, 1995

/s/Robert T. Brady
Signature

Robert T. Brady
Print Name

POWER OF ATTORNEY

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IN WITNESS WHEREOF, the undersigned director and/or officer has hereunto set his or her hand, as of the date specified.

DATED: October 17, 1995

/s/Patrick J. Callan
Signature

Patrick J. Callan
Print Name

POWER OF ATTORNEY

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IN WITNESS WHEREOF, the undersigned director and/or officer has hereunto set his or her hand, as of the date specified.

DATED: October 17, 1995

/s/James A. Carrigg
Signature

James A. Carrigg
Print Name

POWER OF ATTORNEY

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IN WITNESS WHEREOF, the undersigned director and/or officer has hereunto set his or her hand, as of the date specified.

DATED: October 17, 1995

/s/Barber B. Conable, Jr.
Signature

Barber B. Conable, Jr.
Print Name

POWER OF ATTORNEY

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IN WITNESS WHEREOF, the undersigned director and/or officer has hereunto set his or her hand, as of the date specified.

DATED: October 17, 1995

/s/Richard E. Garman
Signature

Richard E. Garman
Print Name

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IN WITNESS WHEREOF, the undersigned director and/or officer has hereunto set his or her hand, as of the date specified.

DATED: October 17, 1995

/s/James V. Glynn
Signature

James V. Glynn
Print Name

POWER OF ATTORNEY

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IN WITNESS WHEREOF, the undersigned director and/or officer has hereunto set his or her hand, as of the date specified.

DATED: October 17, 1995

/s/Wilfred J. Larson
Signature

Wilfred J. Larson
Print Name

POWER OF ATTORNEY

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IN WITNESS WHEREOF, the undersigned director and/or officer has hereunto set his or her hand, as of the date specified.

DATED: October 17, 1995

/s/Jorge G. Pereira
Signature

Jorge G. Pereira
Print Name

POWER OF ATTORNEY

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IN WITNESS WHEREOF, the undersigned director and/or officer has hereunto set his or her hand, as of the date specified.

DATED: October 17, 1995

III /s/William C. Shanley,
Signature

III William C. Shanley,
Print Name

POWER OF ATTORNEY

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IN WITNESS WHEREOF, the undersigned director and/or officer has hereunto set his or her hand, as of the date specified.

DATED: October 17, 1995

/s/Richard D. Trent
Signature

Richard D. Trent
Print Name

POWER OF ATTORNEY

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IN WITNESS WHEREOF, the undersigned director and/or officer has hereunto set his or her hand, as of the date specified.

DATED: October 17, 1995

/s/John L. Wehle, Jr.
Signature

John L. Wehle, Jr.

Print Name