

S&T BANCORP INC  
Form 8-K/A  
March 01, 2007

United States

SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

Form 8-K/A

Current Report

Pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934

Date of Report (Date of earliest event reported) March 1, 2007

S&T Bancorp, Inc.

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(Exact Name of Registrant as Specified in its Charter)

Pennsylvania

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(State or Other Jurisdiction of Incorporation)

0-12508

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(Commission File Number)

25-1434426

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(IRS Employer Identification No.)

800 Philadelphia Street, Indiana, PA

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(Address of Principal Executive Offices)

15701

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Zip Code

Registrant's telephone number, including area code

(800) 325-2265

Former name or address, if changed since last report

Not Applicable

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)

Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)

Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))

Pre-commencement

communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

This Current Report on Form 8-K/A (Amendment No. 1) of S&T Bancorp, Inc. (The "Company") is being filed with the Securities and Exchange Commission ("SEC") to update the disclosure originally reported in the Current Report on Form 8-K of the Company filed with the SEC on January 9, 2007 regarding the change in the Company's independent registered public accounting firm.

#### Item 4.01 - Changes in Registrant's Certifying Accountant

On January 5, 2007, the Audit Committee of the Board of Directors of the Company notified Ernst & Young LLP ("Ernst & Young") that they have been dismissed as the Company's independent registered public accounting firm, effective upon completion of Ernst & Young's procedures regarding the Company's financial statements as of and for the year ended December 31, 2006 and the Form 10-K in which such financial statements will be included. Those procedures were completed on March 1, 2007, and Ernst & Young's appointment as the Company's independent registered public accounting firm ceased on that date.

Ernst & Young performed audits of the Company's consolidated financial statements for the years ended December 31, 2006 and 2005. Ernst & Young's reports did not contain an adverse opinion or a disclaimer of opinion and were not qualified or modified as to uncertainty, audit scope, or accounting principles.

During the years ended December 31, 2006 and 2005, and through March 1, 2007, there were no (a) disagreements, as described under Item 304(a)(1)(iv) of Regulation S-K, with Ernst & Young on any matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedure, which disagreements, if not resolved to Ernst & Young's satisfaction, would have caused Ernst & Young to make

reference to the subject matter thereof in connection with its reports for such years, or (b) reportable events, as described under Item 304(a)(1)(v) of Regulation S-K.

The Company provided Ernst & Young with a copy of the foregoing disclosures and requested from Ernst & Young a letter indicating it agrees with the statements made by the Company set forth above, and if not, stating the respects in which Ernst & Young did not agree. A copy of Ernst & Young's letter dated March 1, 2007, confirming its agreement with those disclosures, is attached herewith as Exhibit 16.1 to this Current Report on Form 8-K/A.

Also as previously announced, on January 5, 2007, the Company notified KPMG, LLP ("KPMG") of the Audit Committee's selection of KPMG as the Company's new independent registered public accounting firm for the year ending December 31, 2007. During the years ended December 31, 2006 and 2005 and through March 1, 2007, neither the Company nor anyone acting on its behalf consulted with KPMG regarding any of the matters or events set forth in Item 304(a)(2)(i) and (ii) of Regulation S-K.

**Item 9.01 - Financial Statements and Exhibits**

(d) Exhibits. The exhibit listed on the Exhibit Index accompanying this Form 8-K/A is filed herewith.

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed by the undersigned thereunto duly authorized.

S&T Bancorp, Inc.

/s/ Robert E. Rout

Robert E. Rout  
Senior Executive Vice President,  
Chief Financial Officer and Secretary

March 1, 2007

Exhibit Index

Number	Description	Method of Filing
16.1	Letter dated March 1, 2007 to the Securities and Exchange Commission from Ernst & Young LLP	Filed herewith