

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

FORM 8-K

CURRENT REPORT PURSUANT TO SECTION 13 OR 15(d)
OF THE SECURITIES EXCHANGE ACT OF 1934

JUNE 8, 1998
Date of Report (Date of earliest event reported)

PNC BANK CORP.
(Exact name of registrant as specified in its charter)

COMMISSION FILE NUMBER 1-9718

PENNSYLVANIA
(State or other jurisdiction
of incorporation)

25-1435979
(I.R.S. Employer
Identification No.)

ONE PNC PLAZA
249 FIFTH AVENUE
PITTSBURGH, PENNSYLVANIA 15222-2707
(Address of principal executive offices)
(Zip code)

(412) 762-1553
(Registrant's telephone number, including area code)

(Former name or former address, if changed since last report)

ITEM 5. OTHER EVENTS

PNC Bank Corp. and PNC Capital Trust C are filing the Tax Opinion of Arnold & Porter as Exhibit 8.1 to this Current Report on Form 8-K ("Form 8-K"). This Form 8-K is to be incorporated by reference into the Registration Statements on Form S-3 (Registration Nos. 333-50651 and 333-50651-01).

ITEM 7. Financial Statements, Pro Forma Financial Information and Exhibits

(c) Exhibits

The exhibit listed on the Exhibit Index on page 3 of this Form 8-K are filed herewith.

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the Registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

PNC BANK CORP.

Date: June 8, 1998

By: /s/ ROBERT L. HAUNSCHILD

Robert L. Haunschild
Senior Vice President and
Chief Financial Officer

EXHIBIT INDEX

8.1 Tax Opinion of Arnold & Porter, filed herewith.

June 8, 1998

PNC Bank Corp.
PNC Capital Trust C
One PNC Plaza
249 5th Avenue
Pittsburgh, PA 15222

Ladies and Gentlemen:

We have acted as special tax counsel to PNC Bank Corp. and PNC Capital Trust C in connection with the preparation and filing with the Securities and Exchange Commission under the Securities Act of 1933, as amended (the "Act"), of a Form S-3 Registration Statement dated May 15, 1998 (the "Registration Statement") and a prospectus supplement thereto, dated June 2, 1998 (the "Prospectus Supplement") relating to the issuance of Trust C Capital Securities.

This opinion letter relates to the principal material federal income tax consequences of the ownership and disposition of the Trust C Capital Securities. All capitalized terms used in this opinion letter and not otherwise defined herein are used as defined in the Registration Statement and the Prospectus Supplement.

The opinion set forth herein is subject to the assumptions and conditions set forth in the Prospectus Supplement under the heading "United States Federal Income Taxation" and is premised on the assumption that all of the factual information, descriptions, representations and assumptions set forth or referred to in this letter, in the Registration Statement, and in the Prospectus Supplement are accurate and complete. We have not independently verified any factual matters relating to the Trust C Capital Securities in connection with or apart from our preparation of this opinion and, accordingly, our opinion does not take into account any matters not set forth herein which might have been disclosed by independent verification. We have examined the Registration Statement, the Prospectus Supplement and such other documents as we have deemed necessary to render our opinion expressed below. In our examination of such material, we have relied upon the current and continued accuracy of the factual matters we have considered, and we have assumed the genuineness of all signatures, the authenticity of all documents submitted to us as originals and the conformity to original documents of all copies of documents submitted to us. Should any of the facts, PNC Bank Corp.
June 8, 1998
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circumstances, or assumptions on which we have relied subsequently be determined to be incorrect or inaccurate, our conclusions may vary from those set forth below and such variance could be material.

Based on and subject to the foregoing, and subject to further qualifications set forth below, it is our opinion that the statements in the Prospectus Supplement under the caption "Certain Federal Income Tax Considerations," to the extent such statements constitute a summary of applicable United States federal income tax law, accurately describe the material United States federal income tax consequences of the ownership and disposition of the Trust C Capital Securities.

This opinion is based upon the Internal Revenue Code of 1986, as amended, the Treasury regulations promulgated thereunder and other relevant authorities and law, all as in effect on the date hereof. All of the above are subject to change or modification by subsequent legislative, regulatory, administrative or judicial decisions which could adversely affect our opinions. Consequently, future changes in the law, or in administrative or judicial interpretations thereof, may cause the tax treatment of the transactions referred to herein to be materially different from that described above.

Other than the specific tax opinion set forth in this letter, no other opinion has been rendered with respect to the tax treatment of the ownership and disposition of the Trust C Capital Securities, including, but not limited to, their tax treatment under other provisions of the Code and the regulations, the tax treatment of any conditions existing at the time of, or effects resulting from, the ownership and disposition of the Trust C Capital Securities that are not specifically covered by the above opinions, or the tax treatment under state, local, foreign or any other tax laws.

We hereby consent to the filing of this letter as an exhibit to the Registration Statement and the use of our name in the Prospectus Supplement under the caption "Certain Federal Income Tax Considerations." In giving such

consent, we do not concede that this consent is required under Section 7 of the Securities Act of 1933.

Very truly yours,

/s/ ARNOLD & PORTER

ARNOLD & PORTER