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

**POST-EFFECTIVE
AMENDMENT NO. 1
TO
Form S-4
REGISTRATION STATEMENT
UNDER THE SECURITIES ACT OF 1933**

THE PNC FINANCIAL SERVICES GROUP, INC.

(Exact name of registrant as specified in its charter)

Pennsylvania
(State or other jurisdiction
of incorporation)

6712
(Primary Standard Industrial
Classification Code Number)

25-1435979
(I.R.S. Employer
Identification Number)

**One PNC Plaza
249 Fifth Avenue
Pittsburgh, Pennsylvania 15222-2707
(412) 762-2000**

(Address, including Zip Code, and Telephone Number, including Area Code, of Registrant's Principal Executive Offices)

**Richard J. Johnson
Chief Financial Officer
One PNC Plaza
249 Fifth Avenue
Pittsburgh, Pennsylvania 15222-2707
(412) 762-2000**

(Name, Address, including Zip Code, and Telephone Number, including Area Code, of Agent for Service)

With copies to:

**Thomas L. Hanley, Esq.
Pepper Hamilton LLP
600 Fourteenth Street, N.W.
Washington, D.C. 20005
(202) 220-1200**

**Edward D. Herlihy, Esq.
Nicholas G. Demmo, Esq.
Wachtell, Lipton, Rosen & Katz
51 West 52nd Street
New York, New York 10019
(212) 403-1000**

Approximate date of commencement of the proposed sale of the securities to the public: As soon as practicable after this Registration Statement becomes effective and upon completion of the merger described in the enclosed document.

If the securities being registered on this Form are being offered in connection with the formation of a holding company and there is compliance with General Instruction G, check the following box.

If this Form is filed to register additional securities for an offering pursuant to Rule 462(b) under the Securities Act of 1933, as amended, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering.

If this Form is a post-effective amendment filed pursuant to Rule 462(d) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering. Registration No. 333-144686

EXPLANATORY NOTE

This Post-Effective Amendment No. 1 to The PNC Financial Services Group, Inc.'s Registration Statement on Form S-4 (Registration No. 333-144686) originally filed with the Securities and Exchange Commission on July 19, 2007, as amended by Amendment No. 1, filed August 31, 2007, is being filed for the sole purpose of amending the exhibit index to include Exhibits No. 8.3 and 8.4 filed herewith.

ITEM 21. EXHIBITS AND FINANCIAL STATEMENT SCHEDULES.

Exhibit Index

- 2.1 Agreement and Plan of Merger, dated as of June 6, 2007, by and between Yardville National Bancorp and The PNC Financial Services Group, Inc. (included in Part I as Annex A to the document included in this Registration Statement)
- 3.1 Amended and Restated Articles of Incorporation of Registrant, as in effect on the date hereof, incorporated herein by reference to Exhibit 3.4 of Registrant's Quarterly Report on Form 10-Q for the quarter ended March 31, 2007
- 3.2 Amended and Restated Bylaws of Registrant, as in effect on the date hereof, incorporated herein by reference to Exhibit 3.5 of the Registrant's Quarterly Report on Form 10-Q for the quarter ended September 30, 2005
- 5.1 Opinion of George P. Long, as to the validity of the shares of PNC common stock*
- 8.1 Opinion of Pepper Hamilton LLP as to tax matters*
- 8.2 Opinion of Wachtell, Lipton, Rosen & Katz as to tax matters*

- 8.3 Opinion of Pepper Hamilton LLP as to tax matters
- 8.4 Opinion of Wachtell, Lipton, Rosen & Katz as to tax matters
- 23.1 Consent of George P. Long (included in Exhibit 5.1 to this Registration Statement)
- 23.2 Consent of KPMG LLP*
- 23.3 Consent of Deloitte & Touche LLP*
- 23.4 Consent of Pepper Hamilton LLP (included in Exhibit 8.1 to this Registration Statement)
- 23.5 Consent of Wachtell, Lipton, Rosen & Katz (included in Exhibit 8.2 to this Registration Statement)
- 24.1 Powers of Attorney*
- 99.1 Form of Proxy Card for Special Meeting of Shareholders of Yardville National Bancorp*
- 99.2 Consent of Hovde Financial, Inc.*
- 99.3 Consent of Boenning & Scattergood, Inc. *

* Previously filed.

SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, The PNC Financial Services Group, Inc. has duly caused this registration statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the city of Pittsburgh, Commonwealth of Pennsylvania, on October 26, 2007.

THE PNC FINANCIAL SERVICES GROUP, INC.

By: /S/ JAMES E. ROHR
Name: James E. Rohr
Title: Chairman and Chief Executive Officer

Pursuant to the requirements of the Securities Act of 1933, as amended, this registration statement has been signed by the following persons in the capacities indicated on October 26, 2007.

Signature	Title
<hr/> * James E. Rohr	Chairman, Chief Executive Officer and Director (Principal Executive Officer)
<hr/> * Richard J. Johnson	Chief Financial Officer (Principal Financial Officer)
<hr/> * Samuel R. Patterson	Controller (Principal Accounting Officer)
<hr/> * Richard O. Berndt	Director
<hr/> * Charles E. Bunch	Director
<hr/> * Paul W. Chellgren	Director
<hr/> * Robert N. Clay	Director
<hr/> * George A. Davidson, Jr.	Director

Signature	Title
* _____ Kay Coles James	Director
* _____ Richard B. Kelson	Director
* _____ Bruce C. Lindsay	Director
* _____ Anthony A. Massaro	Director
* _____ Donald J. Shepard	Director
* _____ Lorene K. Steffes	Director
* _____ Dennis F. Strigl	Director
* _____ Stephen G. Thieke	Director
* _____ Thomas J. Usher	Director
* _____ George H. Walls, Jr.	Director
* _____ Helge H. Wehmeier	Director

* By: /S/ GEORGE P. LONG, III
George P. Long, III
Attorney-in-Fact

Exhibit Index

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* Previously filed.

[LETTERHEAD OF PEPPER HAMILTON LLP]

October 26, 2007

Yardville National Bancorp
2465 Kuser Road
Hamilton, NJ 08960

Ladies and Gentlemen:

We have acted as counsel to Yardville National Bancorp, a New Jersey corporation (“Company”), in connection with the Agreement and Plan of Merger, dated as of June 6, 2007 (the “Agreement”), by and between The PNC Financial Services Group, Inc., a Pennsylvania corporation (“Acquirer”), and Company, pursuant to which Company will merge with and into Acquirer with Acquirer surviving (the “Merger”). Capitalized terms not otherwise defined in this opinion have the meanings ascribed to such terms in the Agreement.

Pursuant to Section 9.1.6 of the Agreement, you have requested our opinion regarding certain U.S. federal income tax consequences of the Merger. For the purpose of rendering our opinion, we have examined and are relying, with your permission (without any independent investigation or review thereof other than such investigation and review as we have deemed necessary to comply with our professional obligations under IRS Circular 230 or otherwise), upon the truth and accuracy, at all relevant times, of the statements, covenants, representations and warranties contained in the following documents (the “Documents”):

1. The Agreement;
2. The Registration Statement of Acquirer on Form S-4, filed with the SEC with respect to Acquirer Common Stock to be issued to the stockholders of Company in connection with the Merger (the “Registration Statement”), and the proxy statement-prospectus included in the Registration Statement (the “Proxy Statement-Prospectus”), including any amendments thereto;
3. The representations made to us by Acquirer in their letter to us dated the date hereof;
4. The representations made to us by Company in its letter to us dated the date hereof; and

5. Such other instruments and documents related to the formation, organization and operation of Acquirer and Company and to the consummation of the Merger as we have deemed necessary or appropriate for purposes of our opinion.

For purposes of this opinion, we have assumed, with your permission and without independent investigation (other than such investigation as we have deemed necessary to comply with our professional obligations under IRS Circular 230 or otherwise), (i) that the Merger will be consummated in the manner contemplated by the Proxy Statement-Prospectus and in accordance with the provisions of the Agreement without the waiver of any conditions to any party's obligation to effect the Merger, (ii) that original documents (including signatures) are authentic, (iii) that documents submitted to us as copies conform to the original documents, (iv) that there has been due execution and delivery of all documents where due execution and delivery are prerequisites to the effectiveness of those documents, (v) that the statements and representations contained in the Documents are accurate and will continue to be accurate at all relevant times, (vi) that covenants and warranties set forth in the Documents will be complied with and (vii) that the Merger will be effective under applicable state law.

Furthermore, we have assumed, with your permission and without independent investigation (other than such investigation as we have deemed necessary to comply with our professional obligations under IRS Circular 230 or otherwise), that, as to all matters in which a person or entity making a representation has represented that such person or entity or a related party is not a party to, does not have, or is not aware of, any plan, intention, understanding or agreement to take action, there is in fact no plan, intention, understanding or agreement and such action will not be taken, and we have further assumed that any statement made "to the knowledge of" or otherwise similarly qualified is correct without such qualification.

Subject to the foregoing and any other assumptions, limitations and qualifications specified herein, it is our opinion that: (i) the Merger will constitute a reorganization within the meaning of Section 368(a) of the Code; (ii) each of Acquirer and Company will be a party to the reorganization; (iii) the exchange in the Merger of Acquirer Common Stock and cash for Company Common Stock will not give rise to the recognition of any income, gain or loss to Acquirer, Company, or the stockholders of Company, except, with respect to the stockholders of Company, to the extent of any cash consideration received and with respect to any cash received in lieu of fractional shares.

Our opinion expressed herein is based upon the Code, regulations promulgated thereunder, administrative pronouncements and judicial authority, all as in effect as of the date hereof. It represents our best legal judgment as to the matters addressed herein but is not binding on the Internal Revenue Service or the courts. Accordingly, no assurance can be given that the Internal

October 26, 2007

Revenue Service would agree with the opinion expressed herein or, if contested, the opinion would be sustained by a court. Furthermore, the authorities upon which we rely may be changed at any time, potentially with retroactive effect. No assurances can be given as to the effect of any such changes on the conclusions expressed in this opinion. We undertake no responsibility to advise you of any new developments in the application or interpretation of relevant federal tax laws. If any of the facts or assumptions pertinent to the U.S. federal income tax treatment of the Merger specified herein or any of the statements, covenants, representations or warranties contained in the Documents are, or later become, inaccurate, such inaccuracy may adversely affect the conclusions expressed in this opinion. In addition, our opinion is limited to the tax matters specifically covered hereby, and we have not been asked to address, nor have we addressed, any other tax consequences of the Merger or any other transactions.

This opinion is being provided solely for the benefit of Company. No other person or party shall be entitled to rely on this opinion. We hereby consent to the filing of this opinion as an exhibit to Post-Effective Amendment No. 1 to the Registration Statement and to the reference to us therein. In giving this consent we do not hereby admit that we come within the category of persons whose consent is required under Section 7 of the Securities Act of 1933, as amended, or the rules and regulations of the SEC thereunder.

Very truly yours,

Pepper Hamilton LLP

[LETTERHEAD OF WACHTELL, LIPTON, ROSEN & KATZ]

October 26, 2007

The PNC Financial Services Group, Inc.
One PNC Plaza
249 Fifth Avenue
Pittsburg, Pennsylvania 15222

Ladies and Gentlemen:

We have acted as special counsel for The PNC Financial Services Group, Inc., a Pennsylvania corporation (the "Acquirer"), in connection with the proposed merger (the "Merger") of Yardville National Bancorp, a New Jersey Corporation (the "Company"), with and into Acquirer pursuant to the Agreement and Plan of Merger dated as of June 6, 2007, by and among Acquirer and the Company (the "Agreement"). Capitalized terms used but not defined herein shall have the meanings ascribed to them in the Agreement. At your request, we are rendering our opinion, pursuant to Section 9.1.6 of the Agreement, concerning certain United States federal income tax matters.

In providing our opinion, we have examined the Agreement, the Merger Registration Statement filed with the SEC in connection with the Merger and the Proxy Statement-Prospectus contained therein as amended or supplemented through the date hereof, and such other documents as we have deemed necessary or appropriate for purposes of our opinion. In addition, we have assumed that (i) the transaction will be consummated in accordance with the provisions of the Agreement and as described in the Merger Registration Statement (and no transaction or condition described therein and affecting this opinion will be waived by any party), (ii) the statements concerning the transaction and the parties thereto set

forth in the Agreement are true, complete and correct, and the Merger Registration Statement is true, complete and correct, (iii) the statements and representations made by Acquirer and the Company in their respective officer's certificates dated the date hereof and delivered to us for purposes of this opinion (the "Officer's Certificates") are true, complete and correct and will remain true, complete and correct at all times up to and including the Effective Time, (iv) any statements and representations made in the Officer's Certificates "to the knowledge of" any person or similarly qualified are and will be true, complete and correct without such qualification, (v) the Merger will qualify as a statutory merger under the PBCL and the NJBCA, and (vi) Acquirer and the Company and their respective subsidiaries will treat the Merger for United States federal income tax purposes in a manner consistent with the opinion set forth below. If any of the above described assumptions are untrue for any reason or if the transaction is consummated in a manner that is different from the manner described in the Agreement or the Merger Registration Statement, our opinion as expressed below may be adversely affected.

Based upon and subject to the foregoing, we are of the opinion that, under currently applicable United States federal income tax law, (1) the Merger will constitute a reorganization within the meaning of Section 368(a) of the Code, (2) each of Acquirer and the Company will be a party to such reorganization, and (3) the exchange in the Merger of Acquirer Common Stock and cash for Company Common Stock will not give rise to the recognition of any income, gain or loss to Acquirer, the Company, or the stockholders of the Company except, with respect to the stockholders of the Company, to the extent of any cash consideration received and with respect to any cash received in lieu of fractional shares.

Our opinion is based on current provisions of the Code, Treasury Regulations promulgated thereunder, published pronouncements of the Internal Revenue Service and case law, any of which may be changed at any time with retroactive effect. Any change in applicable laws or the facts and circumstances surrounding the transaction, or any inaccuracy in the statements, facts, assumptions or representations upon which we have relied, may affect the continuing validity of our opinion as set forth herein. We assume no responsibility to inform the Company of any such change or inaccuracy that may occur or come to our attention.

We are furnishing this opinion solely to you in connection with the Merger and this opinion is not to be relied upon for any other purpose or by any other person without our prior written consent. We hereby consent to the filing of this opinion with the Securities and Exchange Commission as an exhibit to Post-Effective Amendment No. 1 to the Merger Registration Statement, and to the references therein to us. In giving such consent, we do not thereby admit that we are in the category of persons whose consent is required under Section 7 of the Securities Act of 1933, as amended.

Very truly yours,

/s/ Wachtell, Lipton, Rosen & Katz