

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

Part I Reporting Issuer

| | | | |
|---|---|--|--|
| 1 Issuer's name S&T Bancorp, Inc. | | 2 Issuer's employer identification number (EIN) 25-1434426 | |
| 3 Name of contact for additional information Timothy P. McKee, VP Sr Financial Officer | 4 Telephone No. of contact (724) 465-4457 | 5 Email address of contact Tim.McKee@stbank.net | |
| 6 Number and street (or P.O. box if mail is not delivered to street address) of contact 800 Philadelphia Street | | 7 City, town, or post office, state, and Zip code of contact Indiana, PA 15701 | |
| 8 Date of action March 9, 2012 | | 9 Classification and description see attachment | |
| 10 CUSIP number 783859101 | 11 Serial number(s) N/A | 12 Ticker symbol stba | 13 Account number(s) N/A |

Part II Organizational Action Attach additional statements if needed. See back of form for additional questions.

14 Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action ▶ **see attachment**

15 Describe the quantitative effect of the organizational action on the basis of the security in the hands of a U.S. taxpayer as an adjustment per share or as a percentage of old basis ▶ **see attachment**

16 Describe the calculation of the change in basis and the data that supports the calculation, such as the market values of securities and the valuation dates ▶ **see attachment**

Part II Organizational Action (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ see attachment

Multiple horizontal lines for listing applicable Internal Revenue Code sections and subsections.

18 Can any resulting loss be recognized? ▶ see attachment

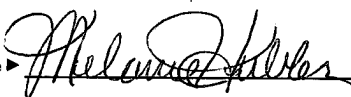
Multiple horizontal lines for providing information regarding resulting loss recognition.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ see attachment

Multiple horizontal lines for providing other information necessary to implement the adjustment.

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

Signature ▶  Date ▶ 9/26/12

Print your name ▶ Melanie A. Hubler Title ▶ Controller

| | | | | | |
|-------------------------------|----------------------------|----------------------|------|---|--------------|
| Paid Preparer Use Only | Print/Type preparer's name | Preparer's signature | Date | Check <input type="checkbox"/> if self-employed | PTIN |
| | Firm's name ▶ | | | | Firm's EIN ▶ |
| | Firm's address ▶ | | | | Phone no. |

S&T Bancorp, Inc.

ATTACHMENT TO FORM 8937

REPORT OF ORGANIZATIONAL ACTIONS AFFECTING BASIS OF SECURITIES

Form 8937 Part I, Box 9:

The securities subject to reporting include all shares of S&T Bancorp, Inc. ("S&T") common stock issued in exchange for the outstanding common stock of Mainline Bancorp, Inc. ("MNB") as a result of the merger of MNB with and into S&T on March 9, 2012.

Form 8937 Part II, Box 14:

On March 9, 2012, S&T completed its acquisition of MNB through the merger of MNB with and into S&T (the "Merger").

As a result of the Merger, MNB shareholders exchanged their common stock into a right to receive either 3.6316 shares of S&T common stock or \$69.00 in cash, subject to 60% of the total number of shares of MNB common stock being exchanged for S&T common stock. Based on final election results, MNB shareholders received the following consideration for each share of MNB common stock for which they made a valid election: (i) 3.6316 shares of S&T common stock; or (ii) a cash payment of \$69.00 per share. MNB shareholders who expressed no preference or who did not make a valid election received consideration, without interest, in the form of (i) a cash payment of \$61.11, and (ii) 0.4152662 shares of S&T common stock, for each share of MNB common stock tendered.

Form 8937 Part II, Box 15 & 16:

S&T believes that the Merger qualifies as a reorganization within the meaning of Section 368(a) of the Internal Revenue Code. The effect of the Merger on the tax basis on MNB common stock held by MNB shareholders depends primarily on whether the shares were exchanged solely for cash or for a combination of S&T common stock and cash and is summarized as follows:

MNB Shareholders Who Received Only Cash. An MNB shareholder who received solely cash in exchange for all of his or her shares of MNB common stock as a result of the Merger will be treated as having received full payment for his or her MNB common stock. Consequently, since the shareholder did not receive any S&T common stock, there will be no new basis to compute.

MNB Shareholders Who Received S&T Common Stock and Cash. The tax basis of the shares of S&T common stock received by an MNB shareholder who receives a combination of S&T common stock and cash in exchange for his or her MNB common stock will be the same as the basis of the shares of MNB common stock surrendered in exchange for the shares of S&T common stock, plus any gain recognized by such shareholder in the Merger, and minus any cash received by the shareholder in the Merger.

MNB Shareholders Who Received Cash in Lieu of Fractional Shares. An MNB shareholder who received cash in lieu of a fractional share interest in S&T common stock will be treated as having received such cash in full payment for such fractional share of stock. Consequently, since the shareholder did not receive S&T common stock in exchange for the fractional share interest, there will be no new basis to compute.

Form 8937 Part II Box 17:

S&T believes that its acquisition of MNB pursuant to the Merger effected on March 9, 2012 qualifies as reorganization within the meaning of Section 368(a) of the Internal Revenue Code of 1986, as amended (the "Code"). Consequently, the federal income tax consequences to the MNB shareholders are determined under Code Sections 354, 356, 358 and 1221.

Form 8937 Part II Box 18:

In general, each MNB shareholder who received S&T common stock and cash for all of his or her MNB Stock cannot recognize any loss. An MNB shareholder who received solely cash in exchange for all of his or her MNB common stock or cash in lieu of a fractional share of S&T common stock may recognize loss if the amount of cash received is less than the tax basis in his or her MNB common stock, or fractional share, as applicable.

Form 8937 Part II Box 19:

In general, any adjustment to the tax basis that causes gain or loss recognized by the MNB shareholder as a result of the completion of the Merger should be reported for the taxable year which includes March 9, 2012 (e.g., a calendar year shareholder would report the transaction on his or her federal income tax return filed for the 2012 calendar year).

No legal opinion from U.S. legal counsel or ruling from the Internal Revenue Service (the "IRS") has been requested, or will be obtained, regarding the U.S. federal income tax consequences of the Merger described in this report. This report is not binding on the IRS and the IRS and the U.S. courts could disagree with one or more of the positions described above.

The above information does not constitute tax advice. It does not address the tax consequences that may apply to any particular shareholder, and each shareholder is urged to consult his or her own tax advisor regarding the tax consequences of the Merger.