Mr. Robert G. Wilmers Chairman of the Board and Chief Executive Officer M&T Bank Corporation One M&T Plaza Buffalo, NY 14203

Re: M&T Bank Corporation

Form 10-K for the Fiscal Year Ended December 31, 2006

File No. 1-9861

Dear Mr. Wilmers:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

John P. Nolan Accounting Branch Chief