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

**FORM S-8
REGISTRATION STATEMENT
UNDER
THE SECURITIES ACT OF 1933**

M&T BANK CORPORATION

(Exact name of registrant as specified in its charter)

New York
(State or other jurisdiction of
incorporation or organization)

16-0968385
(I.R.S. Employer
Identification No.)

**One M&T Plaza
Buffalo, New York 14203**
(Address of Principal Executive Offices, including zip code)

**M&T BANK CORPORATION
EMPLOYEE STOCK PURCHASE PLAN**
(Full title of the plan)

Brian R. Yoshida, Esq.
Group Vice President and Deputy General Counsel
M&T Bank Corporation
One M&T Plaza
Buffalo, New York 14203
(716) 842-5464

(Name and address, including zip code, and telephone number, including area code, of agent for service)

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer or a smaller reporting company. See the definitions of "large accelerated filer," "accelerated filer" and "smaller reporting company" in Rule 12b-2 of the Exchange Act. (Check one):

Large accelerated filer ☒

Accelerated filer ☐

Non-accelerated filer ☐ (Do not check if a smaller reporting company)

Smaller reporting company ☐

Calculation of Registration Fee

Title of Securities to be Registered	Amount to be Registered (1)	Proposed Maximum Offering Price Per Share (2)	Proposed Maximum Aggregate Offering Price (2)	Amount of Registration Fee
Common Stock, \$0.50 par value	2,500,000	\$105.08	\$262,700,000	\$35,832.28
(1) This Registration Statement covers 2,500,000 shares of common stock, par value \$0.50 per share, of M&T Bank Corporation (the “Registrant” or the “Corporation”) available for issuance under the Corporation’s Employee Stock Purchase Plan (the “Plan”). This Registration Statement also covers an indeterminate number of additional shares which may be offered and issued under the Plan to prevent dilution resulting from stock splits, stock dividends or similar transactions.				
(2) Estimated solely for purposes of calculating the registration fee pursuant to Rule 457(c) and Rule 457 (h) of the Securities Act of 1933, as amended; calculated based on the average of the high and low prices for the Corporation’s Common Stock on June 3, 2013, as reported on the New York Stock Exchange.				

EXPLANATORY NOTE

This Registration Statement is filed to register 2,500,000 shares of common stock, par value \$0.50 per share, of the Corporation, to be offered or sold under the Plan. This Registration Statement is filed pursuant to General Instruction E of Form S-8. The contents of the Registration Statement on Form S-8 (File No. 333-150122) are incorporated herein by reference and made a part hereof.

PART II

INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

Item 3. Incorporation of Documents by Reference.

The following documents filed by the Corporation with the Securities and Exchange Commission (the “Commission”) are incorporated by reference into this Registration Statement:

- (a) The Corporation’s Annual Report on Form 10-K for the fiscal year ended December 31, 2012, filed with the Commission on February 25, 2013;
- (b) The Corporation’s Quarterly Report on Form 10-Q for the fiscal quarter ended March 31, 2013, filed with the Commission on May 9, 2013;
- (c) All other reports filed by the Corporation pursuant to Section 13(a) of 15(d) of the Securities Exchange Act of 1934, as amended (the “Exchange Act”) since the end of the fiscal year covered by the Annual Report referred to in (a) above, including M&T’s Current Reports on Form 8-K filed with the Commission on April 12, 2013, April 15, 2013 (EDGAR Film Number 13759859), April 17, 2013, and April 22, 2013; and
- (d) The description of the Corporation’s Common Stock contained in the Registration Statement on Form 8-A, filed by M&T on May 20, 1998, under Section 12(b) of the Exchange Act, including any amendments or reports filed for the purpose of updating such description.

In addition, all documents subsequently filed by the Corporation pursuant to Sections 13(a), 13(c), 14 and 15(d) of the Exchange Act, subsequent to the date of this Registration Statement and prior to the filing of a post-effective amendment which indicates that all securities offered hereby have been sold or which deregisters all securities then remaining unsold, shall also be deemed to be incorporated by reference into this Registration Statement and to be a part hereof commencing on the date of the filing of such documents.

Any statement contained herein or in a document all or a portion of which is incorporated or deemed to be incorporated by reference herein shall be deemed to be modified or superseded for purposes of this Registration Statement to the extent that a statement contained herein or in any other subsequently filed document which also is or is deemed to be incorporated by reference herein modifies or supersedes such statement. Any such statement so modified or superseded shall not be deemed, except as so modified or amended, to constitute a part of this Registration Statement.

Item 5. Interests of Named Experts and Counsel.

Brian R. Yoshida, Esq., Group Vice President and Deputy General Counsel of the Corporation, has delivered a legal opinion to the effect that the common stock offered hereby was duly authorized by the Corporation and that such common stock will be validly issued, fully paid and non-assessable when issued pursuant to the Plan.

Item 8. Exhibits.

The exhibits to this Registration Statement are described in the Exhibit Index below.

SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, M&T Bank Corporation certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-8 and has duly caused this Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in Buffalo, New York on June 4, 2013.

M&T BANK CORPORATION

By: /s/ Stephen J. Braunscheidel
Stephen J. Braunscheidel
Executive Vice President

Pursuant to the requirements of the Securities Act of 1933, this Registration Statement has been signed by the following persons in the capacities indicated on June 4, 2013.

<u>Signature</u>	<u>Title</u>
* _____ Robert G. Wilmers	Chairman of the Board and Chief Executive Officer (Principal Executive Officer) and Director
* _____ René F. Jones	Executive Vice President and Chief Financial Officer (Principal Financial Officer)
* _____ Michael R. Spychala	Senior Vice President and Controller (Principal Accounting Officer)
* _____ Brent D. Baird	Director
* _____ C. Angela Bontempo	Director
* _____ Robert T. Brady	Director
* _____ T. Jefferson Cunningham III	Director
* _____ Mark J. Czarnecki	Director
* _____ Gary N. Geisel	Director

John D. Hawke, Jr.

*

Patrick W.E. Hodgson

*

Richard G. King

Jorge G. Pereira

*

Michael P. Pinto

*

Melinda R. Rich

*

Robert E. Sadler, Jr.

*

Herbert L. Washington

Director

Director

Director

Director

Director

Director

Director

Director

* By: /s/ Brian R. Yoshida

Brian R. Yoshida
 (Attorney-in-Fact)
 Pursuant to Power of Attorney filed herewith

EXHIBIT INDEX

<u>EXHIBIT NO.</u>	<u>DESCRIPTION</u>
5.1	Opinion of Brian R. Yoshida, Esq., filed herewith.
23.1	Consent of PricewaterhouseCoopers LLP, filed herewith.
23.2	Consent of Brian R. Yoshida, Esq., included in the opinion filed as Exhibit 5.1 hereto.
24.1	Power of attorney, filed herewith.
99.1	M&T Bank Corporation Employee Stock Purchase Plan. Incorporated by reference to Exhibit 10.22 to the Corporation's Annual Report on Form 10-K for the year ended December 31, 2012 (File No. 1-9861).



One M&T Plaza, Buffalo, New York 14203 ^{PH} 716 842-5464 ^{FX} 716 842-5376
e-mail: byoshida@mtb.com

Brian R. Yoshida
Group Vice President and Deputy General Counsel

June 4, 2013

M&T Bank Corporation
One M&T Plaza
Buffalo, New York 14203

Ladies and Gentlemen:

Reference is made to the Registration Statement on Form S-8 (“Registration Statement”) of M&T Bank Corporation (the “Corporation”) related to the registration of 2,500,000 shares of the Corporation’s common stock, par value \$0.50 per share (“Common Stock”), which are to be offered or sold pursuant to the M&T Bank Corporation Employee Stock Purchase Plan (the “Plan”). I have been requested to furnish an opinion to be included as Exhibit 5.1 to the Registration Statement. In conjunction with the furnishing of this opinion, I or attorneys under my supervision have examined such corporate documents and have made such investigation of matters of fact and law as I have deemed necessary to render this opinion.

This opinion is limited to matters governed by the Federal laws of the United States of America and the Business Corporation Law of the State of New York. This opinion speaks as of today’s date and is limited to present statutes, regulations and judicial interpretations. In rendering this opinion, I assume no obligation to revise or supplement this opinion should present laws, regulations or judicial interpretations be changed by legislative or regulatory action, judicial decision or otherwise.

Based upon such examination and investigation, and upon the assumption that there will be no material changes in the documents examined and matters investigated and that at the time of issuance there will be authorized but unissued shares of Common Stock available to the Corporation in sufficient amounts, I am of the opinion that the 2,500,000 shares of Common Stock referred to above have been duly authorized by the Corporation and that, when issued in accordance with the terms of the Plan, will be validly issued, fully paid and non-assessable.

I consent to the filing of this opinion as Exhibit 5.1 to the Registration Statement.

This letter does not address any matters other than those expressly addressed herein. This letter is given for your sole benefit and use. No one else is entitled to rely hereupon.

Very truly yours,

/s/ Brian R. Yoshida

Brian R. Yoshida
Group Vice President and Deputy General Counsel

Consent of Independent Registered Public Accounting Firm

We hereby consent to the incorporation by reference in this Registration Statement on Form S-8 of our report dated February 22, 2013 relating to the financial statements and the effectiveness of internal control over financial reporting, which appears in M&T Bank Corporation's Annual Report on Form 10-K for the year ended December 31, 2012.

/s/ PricewaterhouseCoopers LLP

PricewaterhouseCoopers LLP
Buffalo, New York
June 4, 2013

POWER OF ATTORNEY

KNOW ALL MEN BY THESE PRESENTS, that the undersigned directors and/or officers of M&T Bank Corporation, a corporation organized under the laws of the State of New York (the “Corporation”), hereby constitute and appoint Robert G. Wilmers, René F. Jones, Drew J. Pfirman and Brian R. Yoshida, and each of them (with full power to each of them to act alone), his or her true and lawful attorneys-in-fact and agents with full power of substitution and resubstitution, for him or her and on his or her behalf and in his or her name, place and stead, in any and all capacities, to sign, execute and to affix his or her seal to and file with the Securities and Exchange Commission (or any other governmental or regulatory authority) a Registration Statement on Form S-8 (or any other appropriate form), and any and all amendments (including post-effective amendments) thereto, with all exhibits and any and all documents required to be filed with respect thereto, relating to the registration under the Securities Act of 1933, as amended, of shares of the Corporation’s common stock, par value \$0.50 per share, to be offered or sold pursuant to the M&T Bank Corporation Employee Stock Purchase Plan, granting unto said attorneys, and each of them, full power and authority to do and to perform each and every act and thing requisite and necessary to be done in order to effectuate the same as fully to all intents and purposes as he himself or she herself might or could do if personally present, hereby ratifying and confirming all that said attorneys-in-fact and agents, or any of them, may lawfully do or cause to be done by virtue hereof.

IN WITNESS WHEREOF, each of the undersigned directors and/or officers has hereunto set his or her hand as of the date specified.

Dated: November 19, 2012

<u>Signature</u>	<u>Title</u>
<u>/s/ Robert G. Wilmers</u> Robert G. Wilmers	Chairman of the Board and Chief Executive Officer (Principal Executive Officer)
<u>/s/ René F. Jones</u> René F. Jones	Executive Vice President and Chief Financial Officer (Principal Financial Officer)
<u>/s/ Michael R. Spychala</u> Michael R. Spychala	Senior Vice President and Controller (Principal Accounting Officer)
<u>/s/ Brent D. Baird</u> Brent D. Baird	Director
<u>/s/ C. Angela Bontempo</u> C. Angela Bontempo	Director
<u>/s/ Robert T. Brady</u> Robert T. Brady	Director
<u>/s/ Michael D. Buckley</u> Michael D. Buckley	Director

/s/ T. Jefferson Cunningham III
T. Jefferson Cunningham III

/s/ Mark J. Czarnecki
Mark J. Czarnecki

/s/ Gary N. Geisel
Gary N. Geisel

John D. Hawke, Jr.

/s/ Patrick W. E. Hodgson
Patrick W.E. Hodgson

/s/ Richard G. King
Richard G. King

Jorge G. Pereira

/s/ Michael P. Pinto
Michael P. Pinto

/s/ Melinda R. Rich
Melinda R. Rich

/s/ Robert E. Sadler, Jr.
Robert E. Sadler, Jr.

/s/ Herbert L. Washington
Herbert L. Washington

Director

President and Director

Director

Director

Director

Director

Director

Vice Chairman of the Board and Director

Director

Director

Director