Instruction 1(b)

FORM 4

Check this box if no longer subject Section 16. Form 4 or Form 5 obligations may continue. See

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington,	D.C.	20549	
· • ao g co,		_00.0	

t to	STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP

	OMB APPROVAL										
	OMB Number:	3235-0287									
	Estimated average burden										
-	hours per response.	0.5									

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934 or Section 30(h) of the Investment Company Act of 1940

	NECKI M	Reporting Person* IARK J							er or Tra						k all app Direc	licable) tor		Owner	
(Last) ONE M8	(Fi &T PLAZA	,	(Middle)			3. Date of Earliest Transaction (Month/Day/Year) 01/28/2011								X	belov	Officer (give title Other (specify below) Executive Vice President			
(Street) BUFFAL	O N	Y	14203-23	999	4.1	4. If Amendment, Date of Original Filed (Month/Day/Year)							6. Ind Line) X	Form filed by One Reporting Person Form filed by More than One Reporting Person					
(City)	(S1	-	(Zip)	n Dori	· · otiv		iti	00 10	auirad	Die	nocod	of or	Ponof	ioially	Own	. d			
1. Title of Security (Instr. 3)		2. Transaction Date (Month/Day/Year)		ar) i	2A. Deemed Execution Date,		3. Transaction Code (Instr. 8)		4. Securities Acquired (A) Disposed Of (D) (Instr. 3, 4) or	5. Amo Securi Benefi Owned	ount of ties cially I Following	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	7. Nature of Indirect Beneficial Ownership			
							Code	v	Amount	t (A	or F	rice	Reported Transaction(s) (Instr. 3 and 4)			(Instr. 4)			
Common Stock			01/28	28/2011				A ⁽¹⁾		467.0	69 <i>A</i>	(1)	\$0.00(2)	88	,898.66	D			
Common Stock			01/28	8/2011				F ⁽³⁾		2,87	78	D S	\$86.35	86	,020.66	D	\Box		
Common Stock 0.			01/31	1/2011	/2011			A ⁽⁴⁾		6,939	5,939 ⁽⁵⁾ A ⁽⁴⁾ \$		50.00 ⁽⁶⁾	92,959.66		D			
		-	Гable II -								osed o				Owned				
1. Title of Derivative Security (Instr. 3)	2. Conversion or Exercise Price of Derivative Security	3. Transaction Date (Month/Day/Year)	3A. Deem Execution if any (Month/Da	Date,	4. Transa Code (8)		n of E		Date Exercisa xpiration Date Month/Day/Year			Amount Securiti Underly Derivati	Amount of		Price of erivative ecurity estr. 5)	9. Number of derivative Securities Beneficially Owned Following Reported Transactions (Instr. 4)	Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	Beneficial Ownership (Instr. 4)	
					Code	v	(A)		ate xercisabl		xpiration ate	Title	Amo or Num of Shar	ber					
Phantom Common Stock	(7)								(7)		(7)	Commo Stock	n (7)		77	I	Supplemental 401(k)	

- 1. The reported transaction involves an award of fully vested restricted stock issued under the M&T Bank Corporation 2009 Equity Incentive Compensation Plan. The stock represents a portion of the reporting person's salary and may be subject to restrictions on transfer. For more information, please see the Current Report on Form 8-K filed by M&T Bank Corporation on January 25, 2010.
- 2. The restricted stock was granted under an equity incentive compensation plan maintained by M&T Bank Corporation, and therefore the reporting person paid no price for the restricted stock.
- 3. The reported transaction includes shares withheld for taxes upon the settlement in shares of restricted stock units previously granted to the reporting person and also includes shares withheld for taxes in connection with the filer's stock salary award.
- 4. The reported transaction involves an award of restricted stock units under the M&T Bank Corporation 2009 Equity Incentive Compensation Plan. Each restricted stock unit represents a contingent right to receive one share of M&T Bank Corporation common stock upon vesting.
- 5. The restricted stock unit award includes a total of 6,939 shares. 2,081 shares of the restricted stock unit award will vest on January 31, 2013; an additional 2,082 shares will vest on January 31, 2014; and the remaining 2,776 shares will vest on January 30, 2015. The restricted stock unit award may also be subject to restrictions on transfer upon settlement. For more information on these restrictions, please see the Current Report on Form 8-K filed by M&T Bank Corporation on January 25, 2011.
- 6. The restricted stock units were granted under an equity incentive compensation plan maintained by M&T Bank Corporation, and therefore the reporting person paid no price for the restricted stock units.
- 7. The reported phantom common stock units are held by the reporting person in an excess benefit plan account maintained by M&T Bank Corporation and represent a like number of shares of M&T Bank Corporation common stock. The phantom common stock units may only be settled in cash upon distribution in accordance with the terms of the plan. The reported phantom common stock units also include units acquired through the dividend reinvestment feature of the plan.
- 8. The information presented is as of December 31, 2010.

Remarks:

By: Andrea R. Kozlowski, Esq. 02/01/2011 (Attorney-In-Fact)

** Signature of Reporting Person

Date

Reminder: Report on a separate line for each class of securities beneficially owned directly or indirectly.

- * If the form is filed by more than one reporting person, see Instruction 4 (b)(v).
- ** Intentional misstatements or omissions of facts constitute Federal Criminal Violations See 18 U.S.C. 1001 and 15 U.S.C. 78ff(a).

Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, see Instruction 6 for procedure.

Persons who respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB Number.