

As filed with the Securities and Exchange

Commission on October 4, 2000

Registration No. 333-16077

SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

POST-EFFECTIVE AMENDMENT NO. 1 TO

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

16-0968385

(State or other jurisdiction of
incorporation or organization)

(I.R.S. Employer
Identification No.)

One M&T Plaza, Buffalo, New York

14203

(Address of Principal Executive Offices)

(Zip Code)

M&T Bank Corporation
Retirement Savings Plan and Trust
(Full title of the Plan)

Richard A. Lammert, Esquire
Senior Vice President and General Counsel
M&T Bank Corporation
One M&T Plaza
Buffalo, New York 14203

(Name and address of agent for service)

(716) 842-5390

(Telephone number, including area code, of agent for service)

Copy to:

Steven Kaplan, Esquire
Arnold & Porter
555 Twelfth Street, N.W.
Washington, D.C. 20004
202-942-5998

CALCULATION OF REGISTRATION FEE

Title Of Securities To Be Registered	Amount To be Registered	Proposed Maximum Offering Price Per Share (3)	Proposed Maximum Aggregate Offering Price (3)	Amount of Registration Fee (3)
Common Stock \$.50 Par Value	1,000,000 shares (1) (2)	N/A	N/A	N/A

(1) Includes 100,000 shares of Common Stock originally registered pursuant to the Company's Registration Statement on Form S-8 (File No. 333-16077) as filed with the Securities and Exchange Commission on November 13, 1996, and 900,000 shares of Common Stock hereby registered pursuant to Rule 416(b) under the Securities Act of 1933, as amended, in connection with the Registrant's ten-for-one stock split declared on September 19, 2000.

(2) Pursuant to Rule 416 of the Securities Act of 1933, as amended, the number of shares of securities registered on this Registration Statement will be increased as a result of future stock splits, stock dividends or similar transactions that occur prior to the distribution of the securities covered by this registration statement.

(3) The registration fee was paid and the information relating to its calculation was previously provided with the Company's Registration Statement on Form S-8 (File No. 333-16077) as filed with the Securities and Exchange Commission on November 13, 1996.

EXPLANTORY NOTE AND INCORPORATION BY REFERENCE

This Post-Effective Amendment No. 1 to Registration Statement 333-16077 (the "Registration Statement") of M&T Bank Corporation, formerly First Empire State Corporation, a New York Corporation (the "Company") is filed by the Company pursuant to Rule 416(b) under the Securities Act of 1933, as amended, to reflect the increase in the number of shares, and the reduction in par value from \$5.00 to \$.50 per share, of the Company's Common Stock registered under the Registration Statement as a result of a ten-for-one stock split declared on September 19, 2000, payable on October 5, 2000 to stockholders of record on September 29, 2000.

SIGNATURES

Pursuant to the requirements of the Securities Act, the Registrant 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 the City of Buffalo, State of New York, on October 3, 2000.

M&T BANK CORPORATION

By: /s/ Michael P. Pinto

Michael P. Pinto
Executive Vice President and
Chief Financial Officer

Pursuant to the requirements of the Securities Act, this Registration Statement has been signed by the following persons in the capacities indicated on October 3, 2000.

Signature	Title
<p>* ----- Robert G. Wilmers</p>	<p>Chairman of the Board, President and Chief Executive Officer (Principal Executive Officer)</p>
<p>*/s/ Michael P. Pinto ----- Michael P. Pinto</p>	<p>Executive Vice President and Chief Financial Officer (Principal Financial and Accounting Officer)</p>

*

Brent D. Baird Director

*

John H. Benisch Director

*

C. Angela Bontempo Director

*

Robert T. Brady Director

*

Patrick J. Callan Director

*

Richard E. Garman Director

*

James V. Glynn Director

*

Patrick W.E. Hodgson Director

*

Jorge G. Pereira Director

*

Samuel T. Hubbard, Jr. Director

*

Herbert L. Washington Director

*By /s/ Timothy G. McEvoy

Timothy G. McEvoy
(Attorney-in-Fact)

Pursuant to the requirements of the Securities Act of 1933, the Committee which administers the M&T Bank Corporation Retirement Savings Plan and Trust has duly caused this Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Buffalo, State of New York on October 2, 2000.

/s/ Robert E. Sadler, Jr.

Robert E. Sadler, Jr.

/s/ Ray E. Logan

Ray E. Logan

/s/ Michael P. Pinto

Michael P. Pinto

/s/ Mark J. Czarnecki

Mark J. Czarnecki

/s/James L. Hoffman

James L. Hoffman