October 14, 2010

Rene F. Jones Chief Financial 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, 2009

File No. 1-9861

Dear Mr. Jones:

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

Sincerely,

Amit Pande Accounting Branch Chief