FORM 4

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

STATEMENT	OF CHAI	NGES IN	BENEFICIAL

OMB APF	PROVAL
OMB Number:	3235-0287
Estimated average	burden
hours par rosponse	· 0 F

OWNERSHIP

Check this box if no longer subject to Section 16. Form 4 or Form 5 obligations may continue. See Instruction 1(b)

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934

	nd Address of	Reporting Person*			2. 1	ssuer	Name	and Tic	ker or Trac	ding :	Symbol	201 2340			all app	licable) tor	Person(s) to Is	Owner
(Last) ONE M8	(Fi &T PLAZA	rst)	(Middle)			Date of /28/20		est Tran:	nsaction (Month/Day/Year)						Officer (give title Other (sp below) E.V.P./Chief Financial Officer			
(Street) BUFFAL			14203-23	99	- 4. l	4. If Amendment, Date of Original Filed (Month/Day/Year)									Individual or Joint/Group Filing (Check Applicable ine) X Form filed by One Reporting Person Form filed by More than One Reporting Person			
(City)	(51		(Zip) le I - No	n-Deriv	vativ	e Sec	ruriti	es An	auired	Dis	nosed	of or B	enefic	ially	Owne	٠d		
1. Title of Security (Instr. 3)			2. Trans Date			2A. Deemed Execution Date, if any (Month/Day/Year)		3. 4. Secu Transaction Code (Instr.		urities Acquired (A) of ed Of (D) (Instr. 3, 4		r	5. Amount of Securities Beneficially Owned Following		6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	7. Nature of Indirect Beneficial Ownership		
									Code	v	Amount	(A) (D)	or Pri	ce	Reported Transaction(s) (Instr. 3 and 4)			(Instr. 4)
Common Stock			01/28	01/28/2011				A ⁽¹⁾		178.1	17 A ⁽	1) \$0	.00(2)	29	,791.48	D		
Common Stock			01/28	1/28/2011				F ⁽³⁾		1,24	10 D		6.35	35 28,551.48		D		
Common	Stock			01/31	1/2011	L			A ⁽⁴⁾		4,915	A (4)	4) \$0	.00(2)	33	,466.48	D	
Common Stock															5,767	I	By 401(k) Plan ⁽⁶⁾	
		٦	Table II -									f, or Bei ible sec			wned			
Derivative Conversion Da		3. Transaction Date (Month/Day/Year) (Month		Date,	4. Transaction Code (Instr. 8)		n of E		o. Date Exercisab Expiration Date Month/Day/Year)			7. Title and Amount of Securities Underlying Derivative Security (Instr. 3 and 4)		Dei Sed (Ins	Price of rivative curity str. 5)	9. Number of derivative Securities Beneficially Owned Following Reported Transaction(s (Instr. 4)	10. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	11. Nature of Indirect Beneficial Ownership (Instr. 4)
					Code V		(A)		Date Exercisabl		xpiration ate	Title	Amour or Number of Shares	er				
Phantom Common Stock Units	(7)								(7)		(7)	Common Stock	(7)			1,099	I	Supplemental 401 (k) Plan ⁽⁶⁾

Explanation of Responses:

- 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 vesting of restricted stock 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 under the M&T Bank Corporation 2009 Equity Incentive Compensation Plan.
- 5. The restricted stock award includes a total of 4,915 shares. 1,474 shares of the restricted stock unit award will vest on January 31, 2013; an additional 1,475 shares will vest on January 31, 2014; and the remaining 1,966 shares will vest on January 30, 2015. The restricted stock 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 information presented is as of December 31, 2010.
- 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.

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.