Instruction 1(b)

FORM 5

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

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington,	$D \subset$	205/10
wasiiiigton,	D.C.	20549

ANNUAL STATEMENT OF CHANGES IN BENEFICIAL **OWNERSHIP**

OMB APPROVAL											
OMB Number:	3235-0362										
Estimated average burden											
hours per response:	1.0										

Form 3	Holdings Repo	rted.															
Form 4	Transactions R	eported.	File	ed pursuant to or Sectior					ities Excha ompany Ad								
1. Name and Address of Reporting Person* SADLER ROBERT E JR					2. Issuer Name and Ticker or Trading Symbol M&T BANK CORP [MTB]							5. Relationship of Reporting Person(s) to Issuer (Check all applicable) X Director 10% Owner					
(Last) ONE M&	(Fir	st) (I	Middle)	3. Statement for Issuer's Fiscal Year Ended (Month/Day/Year 12/31/2010						//Year)	Officer (give title Other (specif below) below)					er (specify	
(Street) BUFFAL (City)	O NY		1.4203-2399 Zip)	4. If Amendment, Date of Original Filed (Month/Day/Year)								Individual or Joint/Group Filing (Check Applicable Line) X Form filed by One Reporting Person Form filed by More than One Reporting Person					
	Table I - Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned																
1. Title of Security (Instr. 3) 2. Transaction Date (Month/Day/Year)			2A. Deemed Execution Date, if any (Month/Day/Year) 3. Transac Code (II 8)							Securiti Benefic		es Ow ially For	Own	vnership I rm: Direct E	'. Nature of ndirect Beneficial Ownership		
	8)				Amoun	t	(A) or (D)	Price		Owned at end of Issuer's Fiscal Year (Instr. 3 and 4)		(D) or Indirect (I) (Instr. 4)		(Instr. 4)			
Common	Stock		12/20/2010			G		8,	300	D	\$0.000	0 ⁽¹⁾ 81,790 D					
Common	Stock		12/20/2010			G		7,3	300	A	\$0.000) ⁽²⁾ 21,923 I See foot				See footnote ⁽³⁾	
Common	Stock															By GRAT #4 ⁽⁴⁾	
	Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned (e.g., puts, calls, warrants, options, convertible securities)																
1. Title of Derivative Security (Instr. 3)	2. Conversion or Exercise Price of Derivative Security	3. Transaction Date (Month/Day/Year)	3A. Deemed Execution Date, if any (Month/Day/Year)	4. Transaction Code (Instr. 8)	of Deriv Secu Acqu (A) or Dispo	f erivative ecurities cquired A) or issposed f (D) nstr. 3, 4 nd 5)		6. Date Exercisable and Expiration Date (Month/Day/Year)		Amo Secu Undo Deri Secu and	tle and bunt of urities erlying vative urity (Instr. 3 4) Amount or Number of	int				10. Ownershi Form: Direct (D) or Indirec (I) (Instr. 4	Beneficial Ownership (Instr. 4)
				l	(A)			cisable	Date	Title							

Explanation of Responses:

- 1. The reported transaction involved a transfer of securities by gift for which no payment of consideration was received by the reporting person.
- 2. The reported transaction involves a transfer of securities by gift for which no consideration was paid.
- 3. The indicated shares are held by the Sadler Family Foundation, a charitable trust in which the reporting person has no pecuniary interest. The reporting person is a trustee of the Sadler Family Foundation and holds voting and dispositive power over the shares held by it.
- 4. The indicated shares are held by a Grantor Retained Annuity Trust ("GRAT #4") of which the reporting person is trustee and of which the reporting person and his descendants are beneficiaries. The reporting person continues to report beneficial ownership of all of the M&T Bank Corporation common stock held by the GRAT #4 but disclaims beneficial ownership except to the extent of his pecuniary interest therein.

Remarks:

By: Andrea R. Kozlowski, Esq. 02/04/2011 (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.