## FORM 4

## UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington,	D.C.	20549

STATEMENT	<b>OF CHANGES</b>	IN BENEFICIAL	<b>OWNERSHIP</b>

	OMB APP	ROVAL								
	OMB Number:	3235-0287								
	Estimated average burden									
1	hours por rosponso	0.5								

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 or Section 30(h) of the Investment Company Act of 1940

1. Name and Address of Reporting Person*  JONES RENE F														(Che	ck all app	•	g Per	10% O	wner		
(Last) ONE M8	(F &T PLAZA	•	(Middle)			3. Date of Earliest Transaction (Month/Day/Year) 05/21/2010									X	X Officer (give title Other (specify below)  E.V.P./Chief Financial Officer					
(Street) BUFFAL			14203-23	99	4. If Amendment, Date of					of Original Filed (Month/Day/Year)						Individual or Joint/Group Filing (Check Applicable ne)  X Form filed by One Reporting Person Form filed by More than One Reporting Person					
(City)	(5	•	(Zip)	n Doris	/ativ/	0 50	ouriti	ioc A		uirod	Dic	nosod	of or D	onofi	cially	Owne					
1. Title of Security (Instr. 3)  2. Tra			2. Transa Date	vative Securities Acquaction  action Day/Year)  2A. Deemed Execution Date, if any (Month/Day/Year)		<u>,                                    </u>	3. 4. Securi			rities Acquired (A) or ed Of (D) (Instr. 3, 4 and 5)			5. Amount of		Fori	Ownership m: Direct or Indirect Instr. 4)	7. Nature of Indirect Beneficial Ownership (Instr. 4)				
											Code V		(A) (D)	or P	Price		Transaction(s) (Instr. 3 and 4)			(111511. 4)	
Common	Stock			05/21	L/ <mark>201</mark> 0	2010			A <sup>(1)</sup>		183.	15 A <sup>(</sup>	(1) \$	0.00(2	27	27,379.06		D			
Common	ommon Stock 05/2		05/21	L/2010	2010			F		66	D	)	\$84	27,313.06			D				
Common	Stock															!	5,627		I	By 401(k) Plan <sup>(3)</sup>	
		7	Гаble II -										f, or Be			Owned	l		,	,	
1. Title of Derivative Security (Instr. 3)	Derivative Conversion Date Execution Date, T Security or Exercise (Month/Day/Year) if any					ransaction of Eode (Instr. Derivative (			Exp	5. Date Exercisable and Expiration Date Month/Day/Year)			7. Title and Amount of Securities Underlying Derivative Secur (Instr. 3 and 4)		D Sc (Ii	Price of erivative ecurity nstr. 5)	derivative Securities		Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	11. Nature of Indirect Beneficial Ownership (Instr. 4)	
					Code	v	(A)	(D)	Date Exe	e ercisable		opiration	Title	Amor or Numl of Share	per						
Phantom Common Stock Units	(4)									(4)		(4)	Common Stock	(4)			945		I	Supplemental 401 (k) Plan <sup>(3)</sup>	

## **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 information presented is as of March 31, 2010.
- 4. 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: Brian R. Yoshida, Esq. (Attorney-In-Fact)

\*\* Signature of Reporting Person

05/25/2010

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.