

Via EDGAR and E-MAIL

United States Securities and Exchange Commission,  
Division of Corporation Finance,  
100 F Street, N.E.,  
Washington, D.C. 20549

Attention: Jessica Livingston

Re: Request for Acceleration of Effectiveness  
M&T Bank Corporation Registration Statement on Form S-4 (File No. 333-254962)

Dear Ms. Livingston:

Pursuant to Rule 461 of the General Rules and Regulations of the United States Securities and Exchange Commission (the "Commission") promulgated under the Securities Act of 1933, as amended, M&T Bank Corporation hereby respectfully requests that the effectiveness of the above referenced registration statement on Form S-4, File No. 333-254962, as amended, be accelerated by the Commission so that it will become effective at 3:00 p.m. Eastern Time on April 23, 2021, or as soon thereafter as practicable.

Please contact Mark J. Menting of Sullivan & Cromwell LLP at (212) 558-4859 or [mentingm@sullcrom.com](mailto:mentingm@sullcrom.com) with any questions you may have. In addition, please notify Mr. Menting when this request for acceleration has been granted.

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Very truly yours,

M&T Bank Corporation

By: /s/ Laura P. O'Hara

Name: Laura P. O'Hara

Title: Executive Vice President and General Counsel

cc: H. Rodgin Cohen  
Mark J. Menting  
(Sullivan & Cromwell LLP)

*[Signature Page for S-4 Acceleration Request]*