FORM 4

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP

OMB APPR	ROVAL							
OMB Number:	3235-0287							
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hours per response:	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* CZARNECKI MARK J					2. Issuer Name and Ticker or Trading Symbol M&T BANK CORP [MTB]										5. Relationship of Reporting Person(s) to Issuer (Check all applicable)						
CZARI	NECKI IV	IARK J			-							-				Direc	tor		10% Ov	wner	
					-												r (give title		Other (s	specify	
(Last)	(F	irst)	(Middle)					iest Tran	sacti	ion (Mor	nth/D	ay/Year)				below	,		below)		
ONE MO	&T PLAZA	,	, ,		12	12/21/2010									Executive Vice President						
ONE MC	XI FLAZA																				
(Ct t)								ent, Date	of O	riginal F	iled	(Month/Da	ay/Year)				Joint/Group	Filinç	g (Check App	plicable	
(Street) BUFFALO NY 14203-2399					12	12/13/2010									- 1	ine) X Form filed by One Reporting Person					
DOTTALO N1 14203-2555																Form filed by More than One Reporting					
(City)	(5	tate)	(Zip)													Perso				. 3	
(Oity)			(Zip)																		
		Ta	ble I - No	n-Der	ivativ	re Se	curi	ties A	cqu	iired, I	Dis	osed o	of, or E	3ene	ficiall	y Owne	d				
1. Title of Security (Instr. 3) 2. Trans.					nsactio					3. 4. Securities Acquired (A)					5. Amo			6. Ownership	7. Nature of		
				Date (Month/Day/Year					Transaction Disposed Of (D) (Instr. 3, 4 Code (Instr.			, 4 and	5) Securit			Form: Direct (D) or Indirect	Indirect Beneficial				
(IV				(,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	Month/Day/Tear)			(Month/Day/Year)								Owned	ned Following		(I) (Instr. 4)	Ownership	
									Ī	<u> [</u>			(A) or				Reported Transaction(s)			(Instr. 4)	
										Code	٧	Amount	a)		Price		tr. 3 and 4)				
Common Stock			12/	12/10/2010							39,85	54	A	\$65.8	122,811.83			D			
Common	Stock			12/	10/201	10			T	F		34,69	3	D	\$85.0	2 88.	8,118.83		D		
				<u></u>						ļ											
			Table II -													Owned					
				(e.g.,	puts	, cai	ls, w	arrant	s, o	ption	s, c	onverti	ble se	curit	ies)						
1. Title of	2. 3. Transaction 3A. De									6. Date Exercisable						8. Price of	9. Number	of	10.	11. Nature of	
Derivative Security	Conversion or Exercise	Date (Month/Day/Year)	Execution D if any (Month/Day	·	Transaction Code (Instr. 8)		r. Derivative (N Securities			Expiration Date (Month/Day/Year)	of Securities Underlying			Derivative Security	derivative Securities		Ownership Form:	Beneficial	
(Instr. 3)	Price of								,			'	Derivative Secur		urity	(Instr. 5)	Beneficially	y	Direct (D)	Ownership	
	Derivative Security						Acquired (A) or						(Instr. 3 and 4)		· I		Owned Following		or Indirect (I) (Instr. 4)	(Instr. 4)	
	Security						Disposed									Reported		(1) (111311. 4)			
							of (D) (Instr. 3, 4 and 5)										Transaction(s	า(s)			
							3, 4	and 5)									(instr. 4)				
														An or	nount						
							1								mber						
				_c	Code	v	(A)	(D)	Date	e ercisable		piration ate	Title	of Sh	ares						
Option							 	'					<u> </u>	+			 	\dashv			
(right to	\$65.8	12/10/2010			M			39,854		(1)	01	/16/2011	Commo Stock	ⁿ 39	,854	\$0.00 ⁽²⁾	0		D		
buy)											\perp		JUCK	\perp							
Phantom																				Supplementa	
Common Stock	(3)									(3)		(3)	Commo Stock	"	(3)		77		I	401(k) Plan ⁽⁴⁾	

Explanation of Responses:

- 1. Currently exercisable.
- 2. The option was granted under an employee stock option plan maintained by M&T Bank Corporation, and therefore the reporting person paid no price for the option.
- 3. 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.
- 4. The information presented is as of September 30, 2010

Remarks:

This amended filing is being made to correct a clerical error concerning the amount of shares that were withheld for tax purposes.

By: Andrea R. Kozlowski, Esq. (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.

 $Persons \ who \ respond \ to \ the \ collection \ of \ information \ contained \ in \ this \ form \ are \ not \ required \ to \ respond \ unless \ the \ form \ displays \ a \ currently \ valid \ OMB \ Number.$