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FORM 4

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

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

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934 or Section 30(h) of the Investment Company Act of 1940

OMB APPROVAL

Estimated average burden	
hours per response:	0.5

	ss of Reporting Perso		2. Issuer Name and Ticker or Trading Symbol <u>M&T BANK CORP</u> [MTB]		tionship of Reporting Per all applicable) Director	10% Owner		
C/O M&T BANK		(Middle)	3. Date of Earliest Transaction (Month/Day/Year) 01/03/2011		Officer (give title below)	Other (specify below)		
289-291 MAIN MALL (Street) POUGHKEEPSIE NY 12601-3107			4. If Amendment, Date of Original Filed (Month/Day/Year)	6. Indiv Line) X	ividual or Joint/Group Filing (Check Applicable Form filed by One Reporting Person			
(City) (State)		(Zip)			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)							6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	7. Nature of Indirect Beneficial Ownership (Instr. 4)	
			Code	v	Amount	(A) or (D)	Price	Transaction(s) (Instr. 3 and 4)		(1150.4)	
Common Stock	12/16/2010		G		90	D	(1)	9,912	D		
Common Stock	12/22/2010		G		230	D	(1)	9,682	D		
Common Stock	01/03/2011		A ⁽²⁾		68	A	\$87.05	9,750	D		

Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned (a a pute cells uppercent of the securities of th

(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. Transa Code (8)		of		6. Date Exerc Expiration Da (Month/Day/Y	7. Title and Amount of Securities Underlying Derivative Security (Instr. 3 and 4)		8. Price of Derivative Security (Instr. 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)	(D)	Date Exercisable	Expiration Date	Title	Amount or Number of Shares				

Explanation of Responses:

1. The reported transaction involves a transfer of securities by gift for which no payment of consideration was received by the reporting person.

2. This transaction represents stock received by the reporting person in lieu of cash fees pursuant to the M&T Bank Corporation 2008 Directors' Stock Plan.

Remarks:

By: Andrea R. Kozlowski, Esq. 01/05/2011

(<u>Attorney-In-Fact</u>)

** Signature of Reporting Person Date

Reminder: Report on a separate line for each class of securities beneficially owned directly or indirectly.

 \star 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.