

May 14, 2024

Chief, Information Technology
Securities and Exchange Commission
Division of Corporate Finance
100 F Street, NE MS 3040
Washington, DC 20549

To whom it may concern:

The New York Stock Exchange certifies its approval for listing and registration of the Depository Shares each representing a 1/400th ownership interest in a share of Perpetual 7.500% Non-Cumulative Preferred Stock, Series J, of M&T BANK CORPORATION, under the Exchange Act of 1934.

Sincerely,

A handwritten signature in black ink, appearing to be "M. J.", with a long horizontal stroke extending to the right.