FORM 4

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP

OMB APPROVAL								
OMB Number:	3235-028							
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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 Se	ction 30(h) of the li	nvestme	nt Coi	mpany Act	of 1940						,
1. Name and Address of Reporting Person* <u>Gold Richard S</u>					2. Issuer Name and Ticker or Trading Symbol M&T BANK CORP [MTB]							ntionship of Reporting Pe all applicable) Director		10% C	10% Owner	
(Last) (First) (Middle) ONE M&T PLAZA				3. Date of Earliest Transaction (Month/Day/Year) 05/21/2010							X	belov	Officer (give title Other (spec below) below) Executive Vice President			
(Street) BUFFALO NY 14203 (City) (State) (Zip)					4. If Amendment, Date of Original Filed (Month/Day/Year)						6. Indi Line) X	vidual or Joint/Group Filing (Check Applicable Form filed by One Reporting Person Form filed by More than One Reporting Person				
		Tabl	e I - No	n-Deriva	ative S	Securities Acc	uired,	Dis	posed o	f, or B	enef	icially	Owne	ed		
Date		2. Transac Date (Month/Da	Execution Date,		3. Transaction Code (Instr. 8) 4. Securities Acquired (A) Disposed Of (D) (Instr. 3, 4					Securi Benefi Owner	5. Amount of Securities Beneficially Owned Following Reported	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	7. Nature of Indirect Beneficial Ownership (Instr. 4)			
							Code	v	Amount	(A) (D)	or P	rice	Transa	action(s) 3 and 4)		(11150.4)
Common Stock			05/21/2010			A ⁽¹⁾		103.02	. A	1) \$	50.00 ⁽²⁾	21,957.143		D		
Common Stock			05/21/	2010		F		32	D		\$84	21,925.143		D		
Common Stock													1.575	D (3)		
Common Stock														17	I	By Son ⁽⁴⁾
		Та				curities Acqui lls, warrants,							wned			
1. Title of Derivative Security 1. Title of Conversion or Exercise (Instr. 3) Price of Derivative Security 1. Title of Conversion or Exercise (Month/Day/Year) 2. 3. Transaction Date (Execution Date, if any (Month/Day/Year)		Transaction of I		Expiration	. Date Exercisable and xpiration Date Month/Day/Year)		7. Title and Amount of Securities Underlying Derivative Security (Instr. and 4)		Deri Sec (Ins	rice of ivative urity tr. 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)			

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.

Date

Exercisable

Expiration

Date

Title

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.

(A) (D)

- 3. Jointly owned.
- 4. These shares are owned by the son of the reporting person under the Uniform Transfers to Minors Act for which the reporting person is custodian.

Code

Remarks:

Brian R. Yoshida, Esq. (Attorney-in-Fact)

** Signature of Reporting Person Date

Amount or Number

Shares

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.