
**UNITED STATES SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549**

**POST-EFFECTIVE AMENDMENT NO. 1
TO FORM S-8
REGISTRATION STATEMENT UNDER THE SECURITIES ACT OF 1933**

M&T BANK CORPORATION

(Exact name of registrant as specified in its charter)

New York
(State or other jurisdiction of incorporation or
organization)

16-0968385
(I.R.S. Employer Identification No.)

One M&T Plaza
Buffalo, New York 14203
(Address of Principal Executive Offices, including zip code)

**M&T BANK CORPORATION
2005 INCENTIVE COMPENSATION PLAN**
(Full title of the plan)

Brian R. Yoshida, Esq.
Administrative Vice President and Deputy General Counsel
M&T Bank Corporation
One M&T Plaza
Buffalo, New York 14203
(716) 842-5464
(Name and address, including zip code, and telephone number, including area code, of agent for service)

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer or a smaller reporting company. See the definitions of "large accelerated filer," "accelerated filer" and "smaller reporting company" in Rule 12b-2 of the Exchange Act. (Check one):

Large accelerated filer Accelerated filer Non-accelerated filer Smaller reporting company
(Do not check if a smaller reporting company)

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EXPLANATORY NOTE

M&T registered 8,702,379 shares of its Common Stock, \$.50 par value, for issuance under the 2005 Incentive Compensation Plan (the “2005 Plan”) pursuant to Registration Statement number 333-127406 filed with the Securities and Exchange Commission on August 10, 2005 (the “Registration Statement”). Upon shareholder approval of the M&T Bank Corporation 2009 Equity Incentive Compensation Plan (the “2009 Plan”) on April 21, 2009, the 2009 Plan replaced the 2005 Plan and no further awards will be made under the 2005 Plan.

This Post-Effective Amendment No. 1 to the Registration Statement is being filed to de-register the 1,955,145 shares of M&T Common Stock that have not been issued and are not subject to issuance under outstanding awards under the 2005 Plan. Accordingly, M&T hereby withdraws these 1,955,145 shares from registration under the Registration Statement.

SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, M&T certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-8 and has duly caused this Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in Buffalo, New York on July 24, 2009.

M&T BANK CORPORATION

By: /s/ René F. Jones
René F. Jones, Executive Vice President
and Chief Financial Officer

Pursuant to the requirements of the Securities Act of 1933, this Registration Statement has been signed by the following persons in the capacities indicated on July 24, 2009.

<u>Signature</u>	<u>Title</u>
<u>*</u> Robert G. Wilmers	Chairman of the Board and Chief Executive Officer (Principal Executive Officer) and Director
<u>/s/ René F. Jones</u> René F. Jones	Executive Vice President and Chief Financial Officer (Principal Financial Officer)
<u>*</u> Michael R. Sychala	Senior Vice President and Controller (Principal Accounting Officer)
<u>*</u> Brent D. Baird	Director
<u>*</u> Robert J. Bennett	Director
<u>*</u> C. Angela Bontempo	Director
<u>Robert T. Brady</u>	Director
<u>*</u> Michael D. Buckley	Director
<u>T. Jefferson Cunningham III</u>	Director

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<u>Signature</u>	<u>Title</u>
_____ Mark J. Czarnecki	Director
_____ Colm E. Doherty	Director
_____ Gary N. Geisel	Director
* _____ Patrick W.E. Hodgson	Director
* _____ Richard G. King	Director
* _____ Jorge G. Pereira	Director
* _____ Michael P. Pinto	Director
_____ Melinda R. Rich	Director
* _____ Robert E. Sadler, Jr.	Director
_____ Eugene J. Sheehy	Director
* _____ Herbert L. Washington	Director

* By: /s/ Brian R. Yoshida
Brian R. Yoshida
(Attorney-in-Fact)
Pursuant to Power of Attorney