

**STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP**

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

OMB APPROVAL	
OMB Number:	3235-0287
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1. Name and Address of Reporting Person* <u>PEARSON KEVIN J</u>  (Last) (First) (Middle) <u>350 PARK AVENUE</u> <u>6TH FLOOR</u>  (Street) <u>NEW YORK NY 10022</u>  (City) (State) (Zip)	2. Issuer Name and Ticker or Trading Symbol <u>M&amp;T BANK CORP [ MTB ]</u>	5. Relationship of Reporting Person(s) to Issuer (Check all applicable) Director 10% Owner <input checked="" type="checkbox"/> Officer (give title below) Other (specify below) <u>Executive Vice President</u>
	3. Date of Earliest Transaction (Month/Day/Year) <u>01/30/2009</u>	
	4. If Amendment, Date of Original Filed (Month/Day/Year)	

**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)	3. Transaction Code (Instr. 8)		4. Securities Acquired (A) or Disposed Of (D) (Instr. 3, 4 and 5)			5. Amount of Securities Beneficially Owned Following Reported Transaction(s) (Instr. 3 and 4)	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			
Common Stock	01/30/2009		A <sup>(1)</sup>		20,561 <sup>(2)</sup>	A <sup>(1)</sup>	\$0.00 <sup>(3)</sup>	29,066	D	
Common Stock								2,096	I	By 401(k) Plan <sup>(4)</sup>

**Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned (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. Transaction Code (Instr. 8)		6. Date Exercisable and Expiration Date (Month/Day/Year)		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)					
Phantom Common Stock Units	(5)					(5)	(5)	Common Stock	(5)	491	I	Supplemental 401(k) Plan <sup>(4)</sup>

**Explanation of Responses:**

- The reported transaction involves an award of restricted stock under the M&T Bank Corporation 2005 Incentive Compensation Plan.
- The restricted stock award includes a total of 20,561 shares. 2,056 shares of the restricted stock award will vest on January 30, 2010; an additional 4,112 shares will vest on January 30, 2011; an additional 6,168 shares will vest on January 30, 2012; and the remaining 8,225 shares will vest on January 30, 2013.
- The restricted stock award was granted under an incentive compensation plan maintained by M&T Bank Corporation, and therefore the reporting person paid no price for the shares.
- The information presented is as of January 5, 2009.
- The reported phantom common stock units were held by the reporting person in an excess benefit plan account maintained by M&T Bank Corporation and represented a like number of shares of M&T Bank Corporation common stock. The phantom common stock units were settled in cash and distributed in accordance with the terms of the plan. The reported phantom common stock units also included units acquired through the dividend reinvestment feature of the plan.

**Remarks:**

By: Brian R. Yoshida, Esq. 02/03/2009  
 (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.

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