

**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>Gold Richard S</u>  (Last) (First) (Middle) <u>ONE M&amp;T PLAZA</u>  (Street) <u>BUFFALO NY 14203</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 Officer (give title below) Other (specify below) <u>Executive Vice President</u>
	3. Date of Earliest Transaction (Month/Day/Year) <u>01/28/2011</u>	
	4. If Amendment, Date of Original Filed (Month/Day/Year)	
		6. Individual or Joint/Group Filing (Check Applicable Line) X Form filed by One Reporting Person 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)	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	01/28/2011		A <sup>(1)</sup>		100.22	A <sup>(1)</sup>	\$0.00 <sup>(2)</sup>	24,603.923	D	
Common Stock	01/28/2011		F <sup>(3)</sup>		832	D	\$86.35	23,771.923	D	
Common Stock	01/31/2011		A <sup>(4)</sup>		3,875 <sup>(5)</sup>	A <sup>(4)</sup>	\$0.00 <sup>(2)</sup>	27,646.923	D	
Common Stock								1.805	D <sup>(6)</sup>	
Common Stock								17	I	By Son <sup>(7)</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)					

**Explanation of Responses:**

- 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.
- 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.
- The reported transaction includes shares withheld for taxes upon the vesting of restricted stock previously granted to the reporting person and also includes shares withheld for taxes in connection with the filer's stock salary award.
- The reported transaction involves an award of restricted stock under the M&T Bank Corporation 2009 Equity Incentive Compensation Plan.
- The restricted stock award includes a total of 3,875 shares. 1,162 shares of the restricted stock unit award will vest on January 31, 2013; an additional 1,163 shares will vest on January 31, 2014; and the remaining 1,550 shares will vest on January 30, 2015. The restricted stock award may also be subject to restrictions on transfer upon settlement. For more information on these restrictions, please see the Current Report on Form 8-K filed by M&T Bank Corporation on January 25, 2011.
- Jointly owned.
- 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.

**Remarks:**

By: Andrea R. Kozlowski, Esq. 02/01/2011  
 (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.

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.