

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	
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1. Name and Address of Reporting Person* <u>SPYCHALA MICHAEL R</u>			2. Issuer Name and Ticker or Trading Symbol <u>M&T BANK CORP [MTB]</u>		5. Relationship of Reporting Person(s) to Issuer (Check all applicable) Director 10% Owner X Officer (give title below) Other (specify below) <u>Sr. VP & Controller</u>	
(Last)	(First)	(Middle)	3. Date of Earliest Transaction (Month/Day/Year) <u>01/28/2011</u>		6. Individual or Joint/Group Filing (Check Applicable Line) X Form filed by One Reporting Person Form filed by More than One Reporting Person	
<u>ONE M&T PLAZA</u>			4. If Amendment, Date of Original Filed (Month/Day/Year)			
(Street)	<u>BUFFALO</u>	<u>NY</u>	<u>14203-2399</u>			
(City)	(State)	(Zip)				

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	12/15/2010		G		310	D	\$0.00 ⁽¹⁾	30,016	D	
Common Stock	01/04/2011		G		290	D	\$0.00 ⁽¹⁾	29,726	D	
Common Stock	01/28/2011		F		412 ⁽²⁾	D	\$86.35	29,314	D	
Common Stock	01/31/2011		A ⁽³⁾		1,215 ⁽⁴⁾	A ⁽³⁾	\$0.00 ⁽⁵⁾	30,529	D	
Common Stock								1,674.5566 ⁽⁶⁾	I	By Son ⁽⁷⁾
Common Stock	12/15/2010		G		310	A	\$0.00 ⁽⁸⁾	1,384.5566 ⁽⁶⁾	I	By Daughter ⁽⁹⁾
Common Stock	01/04/2011		G		290	A	\$0.00 ⁽⁸⁾	1,674.5566 ⁽⁶⁾	I	By Daughter ⁽⁹⁾
Common Stock								1,144	I	401(k) Plan ⁽¹⁰⁾

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)		5. Number of Derivative Securities Acquired (A) or Disposed of (D) (Instr. 3, 4 and 5)		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)	Date Exercisable	Expiration Date					

Explanation of Responses:

- The reported transaction involves a transfer of securities by gift for which no payment of consideration was received by the reporting person.
- Shares withheld for taxes upon the settlement in shares of restricted stock units previously granted to the reporting person.
- The reported transaction involves an award of restricted stock units under the M&T Bank Corporation 2009 Equity Incentive Compensation Plan. Each restricted stock unit represents a contingent right to receive one share of M&T Bank Corporation common stock upon vesting.
- The restricted stock unit award includes a total of 1,215 shares. 364 shares of the restricted stock unit award will vest on January 31, 2013; an additional 365 shares will vest on January 31, 2014; and the remaining 486 shares will vest on January 30, 2015. The restricted stock unit 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.
- The restricted stock units were granted under an equity incentive compensation plan maintained by M&T Bank Corporation, and therefore the reporting person paid no price for the shares.
- Includes 13.3095 shares acquired between October 1, 2010 and December 31, 2010 through participation in the M&T Bank Corporation Dividend Reinvestment Plan.
- 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.
- The reported transaction involves a transfer of securities by gift for which no consideration was paid.
- These shares are owned by the daughter of the reporting person under the Uniform Transfers to Minors Act for which a member of the reporting person's immediate family is custodian.
- The information presented is as of December 31, 2010.

Remarks:

By: Brian R. Yoshida, Esq.
(Attorney-In-Fact)

02/01/2011

** 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.