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Brian R. Yoshida
Vice President and Associate General Counsel

September 20, 2007

VIA EDGAR AND FACSIMILE (202) 772-9208

Christian N. Windsor
Special Counsel
Securities and Exchange Commission
100 F Street, N.E.
Washington, D.C. 20549

Re: M&T Bank Corp.
Definitive 14A
Filed March 5, 2007
File No. 01-9861

Dear Mr. Windsor:

Pursuant to our telephone call of last week, this letter confirms that M&T Bank Corporation requests an extension of time to respond to the Staff's comment letter dated August 21, 2007 until October 26, 2007.

If you have any questions, please contact the undersigned at (716) 842-5464 or Mark W. Yonkman at (716) 842-5169.

Sincerely,

/s/ Brian R. Yoshida

Brian R. Yoshida
Associate General Counsel

cc: Mark W. Yonkman