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M&T BANK CORP

Reported by

WILMERS ROBERT G

FORM 4

(Statement of Changes in Beneficial Ownership)

Filed 01/04/11 for the Period Ending 12/31/10

Address	C/O CORPORATE REPORTING ONE M&T PLAZA 5TH FLOOR BUFFALO, NY 14203
Telephone	7168425390
CIK	0000036270
Symbol	MTB
SIC Code	6022 - State Commercial Banks
Industry	Regional Banks
Sector	Financial
Fiscal Year	12/31

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FORM 4

[ ] Check this box if no longer subject to Section 16. Form 4 or Form 5 obligations may continue. *See* Instruction 1(b).

UNITED STATES SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

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STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP OF SECURITIES

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934, Section 17(a) of the Public Utility Holding Company Act of 1935 or Section 30(f) of the Investment Company Act of 1940

1. Name and Address of Reporting Person *	2. Issuer Name **and** Ticker or Trading Symbol	5. Relationship of Reporting Person(s) to Issuer (Check all applicable)
WILMERS ROBERT G (Last) (First) (Middle)	**M&T BANK CORP [MTB]**	__ **X** __ Director _____ 10% Owner
ONE M&T PLAZA (Street)	3. Date of Earliest Transaction (MM/DD/YYYY) **12/31/2010**	__ **X** __ Officer (give title below) _____ Other (specify below) **Chairman of the Board and CEO**
BUFFALO, NY 14203-2399 (City) (State) (Zip)	4. If Amendment, Date Original Filed (MM/DD/YYYY)	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. Trans. Date	2A. Deemed Execution Date, if any	3. Trans. 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	**12/31/2010**		**A** (1)		**486.02**	**A** (1)	**$0.00** (2)	**2934928.85**	**D**	
Common Stock								**48320**	**I**	**By 401 (k) Plan** (3)
Common Stock								**214540**	**I**	**GRAT #5** (4)
Common Stock								**224766**	**I**	**GRAT #6** (4)
Common Stock								**400000**	**I**	**See footnote** (5)
Common Stock								**78532**	**I**	**See footnote** (6)
Common Stock								**141825**	**I**	**See footnote** (7)
Common Stock								**203664**	**I**	**See footnote** (8)
Common Stock								**165924**	**I**	**See footnote** (9)

Table II - Derivative Securities Beneficially Owned (*e.g.* , puts, calls, warrants, options, convertible securities)

1. Title of Derivate Security (Instr. 3)	2. Conversion or Exercise Price of Derivative Security	3. Trans. Date	3A. Deemed Execution Date, if any	4. Trans. 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		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 of Derivative Security: Direct (D) or Indirect (I) (Instr. 4)	11. Nature of Indirect Beneficial Ownership (Instr. 4)
				Code	V	(A)	(D)	Date Exercisable	Expiration Date	Title	Amount or Number of Shares				
Phantom Common Stock Units	(10)							(10)	(10)	**Common Stock**	(10)		**4455**	**I**	**Supplemental 401(k) Plan** (3)

Explanation of Responses:

(1) 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.

(2) 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.

(3) The information presented is as of December 31, 2010.

(4) The indicated shares are held by Grantor Retained Annuity Trusts No's. 5 and 6, respectively, under indentures dated July 23, 1993 (individually, a "GRAT" and collectively, the "GRATs"). The reporting person is a trustee of each GRAT and holds sole voting and dispositive power over the shares held by the GRATs.

(5) The indicated shares are held by a limited liability company of which the reporting person is the sole member.

(6) The indicated shares are held by the Roche Foundation, a Delaware not-for-profit, non-stock corporation in which the reporting person has no pecuniary interest. The reporting person is the sole director and president of the Roche Foundation and holds sole voting and dispositive power over the shares held by it.

(7) The indicated shares are held by the West Ferry Foundation, a charitable trust in which the reporting person has no pecuniary interest. The reporting person is the trustee of the West Ferry Foundation and holds sole voting and dispositive power over the shares held by it.

(8) The indicated shares are held by the St. Simon Charitable Foundation, a Delaware not-for-profit, non-stock corporation in which the reporting person has no pecuniary interest. The reporting person is a director and President of the St. Simon Charitable Foundation and holds voting and dispositive power over the shares held by it.

(9) The indicated shares are held by the Interlaken Foundation, a Delaware not-for-profit, non-stock corporation in which the reporting person has no pecuniary interest. The reporting person is a director and President of the Interlaken Foundation and holds voting and dispositive power over the shares held by it.

(10) The reported phantom common stock units are held by the reporting person in an excess benefit plan account maintained by M&T Bank Corporation and represent a like number of shares of M&T Bank Corporation common stock. The phantom common stock units may only be settled in cash upon distribution in accordance with the terms of the plan. The reported phantom common stock units also include units acquired through the dividend reinvestment feature of the plan.

Reporting Owners

Reporting Owner Name / Address	Relationships			
	Director	10% Owner	Officer	Other
WILMERS ROBERT G ONE M&T PLAZA BUFFALO, NY 14203-2399	**X**		**Chairman of the Board and CEO**	

Signatures

By: Andrea R. Kozlowski, Esq. (Attorney-In-Fact) **1/4/2011**

** 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.

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