Gold Richard S Form 4 October 26, 2010

FORM 4

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

OMB APPROVAL

OMB Number: 3235-0287

Expires: January 31, 2005
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Check this box if no longer subject to Section 16. Form 4 or

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP OF SECURITIES

Form 5 obligations may continue. See Instruction 1(b).

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(h) of the Investment Company Act of 1940

(Print or Type Responses)

1. Name and Address of Reporting Person ** Gold Richard S			2. Issuer Name and Ticker or Trading Symbol M&T BANK CORP [MTB]	5. Relationship of Reporting Person(s) to Issuer			
(Last)	(First)	(Middle)	3. Date of Earliest Transaction	(Check all applicable)			
ONE M&T PLAZA			(Month/Day/Year) 10/22/2010	Director 10% Owner Officer (give title Other (specify below) Executive Vice President			
	(Street)		4. If Amendment, Date Original Filed(Month/Day/Year)	6. Individual or Joint/Group Filing(Check Applicable Line) _X_ Form filed by One Reporting Person			
BUFFALO, NY 14203				Form filed by More than One Reporting Person			
(City)	(Stata)	(7in)					

(City)	(State)	(Zip) Tabl	le I - Non-I	Derivative	Securi	ities Acqu	iired, Disposed of	f, or Beneficial	ly Owned
1.Title of Security (Instr. 3)	2. Transaction Date (Month/Day/Year)	2A. Deemed Execution Date, if any (Month/Day/Year)	3. Transactic Code (Instr. 8)	4. Securit on(A) or Di (Instr. 3,	sposed	of (D)	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)
Common Stock	10/22/2010		A(1)	116.25	A (1)	\$ 0 (2)	22,748.643	D	
Common Stock	10/22/2010		F	36	D	\$ 74.44	22,712.643	D	
Common Stock							1.791 <u>(3)</u>	D (4)	
Common Stock							17	I	By Son <u>(5)</u>

Reminder: Report on a separate line for each class of securities beneficially owned directly or indirectly.

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SEC 1474 (9-02)

Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned (e.g., puts, calls, warrants, options, convertible securities)

1. Title of	2.	3. Transaction Date		4.	5.	6. Date Exer		7. Titl		8. Price of	9. Nu
Derivative Security (Instr. 3)	Conversion or Exercise Price of Derivative Security	(Month/Day/Year)	Execution Date, if any (Month/Day/Year)	Transact Code (Instr. 8)	ofNumber of Derivativ Securities Acquired (A) or Disposed of (D) (Instr. 3, 4, and 5)	5		Amou Under Secur (Instr.	rlying	Derivative Security (Instr. 5)	Deriv Secur Bene Own Follo Repo Trans (Instr
				Code V	7 (A) (D)	Date Exercisable	Expiration Date	Title	Amount or Number of Shares		

Reporting Owners

Reporting Owner Name / Address Relationships

Director 10% Owner Officer Other

Gold Richard S ONE M&T PLAZA BUFFALO, NY 14203

Executive Vice President

Signatures

By: Andrea R. Kozlowski, Esq. (Attorney-in-Fact)

10/26/2010

**Signature of Reporting Person

Date

Explanation of Responses:

- * 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).
- The reported transaction involves an award of fully vested restricted stock issued under the M&T Bank Corporation 2009 Equity (1) 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) Includes 0.014 share which was acquired between July 1, 2010 and September 30, 2010 through participation in the M&T Bank Corporation Dividend Reinvestment Plan.
- (4) Jointly owned.

(5)

Reporting Owners 2

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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.

Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, *see* Instruction 6 for procedure. Potential persons who are to respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB number.