

Mail Stop 4720

October 14, 2010

Rene F. Jones
Chief Financial Officer
M&T Bank Corporation
One M&T Plaza
Buffalo, NY 14203

**Re: M&T Bank Corporation
Form 10-K for the fiscal year ended December 31, 2009
File No. 1-9861**

Dear Mr. Jones:

We have completed our review of your Form 10-K and have no further comments at this time.

Sincerely,

Amit Pande
Accounting Branch Chief