



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 4720

December 19, 2016

Darren J. King
Chief Financial Officer
M&T Bank Corporation
One M & T Plaza
Buffalo, New York 14203

Re: M&T Bank Corporation
Form 10-K for the Fiscal Year Ended December 31, 2015
Response Dated December 16, 2016
File No. 001-09861

Dear Mr. King:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Gus Rodriguez

Gus Rodriguez
Accounting Branch Chief
Office of Financial Services