

Paras Madho  
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**NYSE Group**



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January 28, 2008

*CERTNYS*

*1-33939*

Ms. Velma T. Smith  
Branch Chief  
Securities and Exchange Commission  
Branch of Filer Support 2  
Room 2531  
100 F Street, NE  
Washington, DC 20549

Received SEC  
JAN 28 2008  
Washington, DC 20549

Dear Ms. Smith:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, M&T Capital Trust IV, % Enhanced Trust Preferred Securities (Enhanced TruPS®) and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on January 25, 2008. Tentative listing date – January 31, 2008.

Sincerely,

*Paras Madho*

PROCESSED

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THOMSON  
FINANCIAL

**END**