

Edwin Mecabe
Managing Director
Corporate Actions & Market Watch

Received SEC



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Washington, DC 20549

CERT NYSE



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August 27, 2012

Chief, Information Technology
Securities and Exchange Commission
Division of Corporation Finance
100 F Street, NE MS 3040
Washington, DC 20549

To whom it may concern:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, M&T BANK CORPORATION, Fixed Rate Cumulative Perpetual Preferred Stock, Series A, and Fixed Rate Cumulative Perpetual Preferred Stock, Series C and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on August 23, 2012. Tentative listing date – August 29, 2012.

Sincerely,

Edwin Mecabe