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Edwin Mecabe  
Managing Director  
Corporate Actions & Market Watch



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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, Warrants (expiring December 23, 2018), and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on December 12, 2012. Tentative listing date – December 12, 2012

Sincerely,