

M&T BANK CORP  
Form S-8 POS  
July 24, 2009

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**As filed with the Securities and Exchange Commission on July 24, 2009**

**Registration Statement No. 333-127406**

**UNITED STATES SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549  
POST-EFFECTIVE AMENDMENT NO. 1  
TO FORM S-8  
REGISTRATION STATEMENT UNDER THE SECURITIES ACT OF 1933  
M&T BANK CORPORATION  
(Exact name of registrant as specified in its charter)**

**New York**  
(State or other jurisdiction of incorporation or  
organization)

**16-0968385**  
(I.R.S. Employer Identification No.)

One M&T Plaza  
Buffalo , New York 14203  
(Address of Principal Executive Offices, including zip code)

**M&T BANK CORPORATION**  
**2005 INCENTIVE COMPENSATION PLAN**  
(Full title of the plan)  
Brian R. Yoshida, Esq.  
Administrative Vice President and Deputy General Counsel  
M&T Bank Corporation  
One M&T Plaza  
Buffalo, New York 14203  
(716) 842-5464

(Name and address, including zip code, and telephone number, including area code, of agent for service)

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer or a smaller reporting company. See the definitions of large accelerated filer, accelerated filer and smaller reporting company in Rule 12b-2 of the Exchange Act. (Check one):

|  |  |  |  |
|--|--|--|--|
| Large accelerated filer <input type="checkbox"/> | Accelerated filer <input type="checkbox"/> | Non-accelerated filer <input type="checkbox"/> | Smaller reporting company <input type="checkbox"/> |
| (Do not check if a smaller reporting company)    |  |  |  |

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SIGNATURES

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**EXPLANATORY NOTE**

M&T registered 8,702,379 shares of its Common Stock, \$.50 par value, for issuance under the 2005 Incentive Compensation Plan (the 2005 Plan ) pursuant to Registration Statement number 333-127406 filed with the Securities and Exchange Commission on August 10, 2005 (the Registration Statement ). Upon shareholder approval of the M&T Bank Corporation 2009 Equity Incentive Compensation Plan (the 2009 Plan ) on April 21, 2009, the 2009 Plan replaced the 2005 Plan and no further awards will be made under the 2005 Plan.

This Post-Effective Amendment No. 1 to the Registration Statement is being filed to de-register the 1,955,145 shares of M&T Common Stock that have not been issued and are not subject to issuance under outstanding awards under the 2005 Plan. Accordingly, M&T hereby withdraws these 1,955,145 shares from registration under the Registration Statement.

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**SIGNATURES**

Pursuant to the requirements of the Securities Act of 1933, M&T certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-8 and has duly caused this Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in Buffalo, New York on July 24, 2009.

**M&T BANK CORPORATION**

By: /s/ René F. Jones  
René F. Jones, Executive Vice President  
and Chief Financial Officer

Pursuant to the requirements of the Securities Act of 1933, this Registration Statement has been signed by the following persons in the capacities indicated on July 24, 2009.

| <b>Signature</b>                   | <b>Title</b>   |
|------------------------------------|--|
| *<br>Robert G. Wilmers             | Chairman of the Board and Chief Executive Officer (Principal Executive Officer) and Director |
| /s/ René F. Jones<br>René F. Jones | Executive Vice President and Chief Financial Officer (Principal Financial Officer)           |
| *<br>Michael R. Spychala           | Senior Vice President and Controller (Principal Accounting Officer)                          |
| *<br>Brent D. Baird                | Director   |
| *<br>Robert J. Bennett             | Director   |
| *<br>C. Angela Bontempo            | Director   |
| *<br>Robert T. Brady               | Director   |
| *<br>Michael D. Buckley            | Director   |

T. Jefferson Cunningham III

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**Signature**

**Title**

Director

Mark J. Czarnecki

Director

Colm E. Doherty

Director

Gary N. Geisel

\* Director

Patrick W.E. Hodgson

\* Director

Richard G. King

\* Director

Jorge G. Pereira

\* Director

Michael P. Pinto

Director

Melinda R. Rich

\* Director

Robert E. Sadler, Jr.

Director

Eugene J. Sheehy

\* Director

Herbert L. Washington

\* By: /s/ Brian R. Yoshida

Brian R. Yoshida  
(Attorney-in-Fact)  
Pursuant to Power of Attorney