



FEDERAL ELECTION COMMISSION
WASHINGTON, D.C. 20463

MS-N

February 17, 2006

Ms. Marlene Giglia, Treasurer
Manufacturers And Trade Trust Company
Political Action Committee
One M&T Plaza
19th Floor
Buffalo, NY 14203

Identification Number: C00137273

Reference: Filing(s) dated 2/10/06

Dear Ms. Giglia:

This letter is prompted by the Commission's preliminary review of the filing(s) referenced above.

Please be advised that if a committee files an amendment to a report that was filed electronically, it shall also submit the amendment in an electronic format. 11 CFR §104.18(f) Your paper filing(s) dated 2/10/06 will not be considered an Amended Mid-Year Report (1/1/05 to 6/30/05). To amend your report(s), you must submit it in an electronic format.

If you need assistance, please feel free to contact me on our toll-free number, (800) 424-9530 (at the prompt press 5 to reach the Reports Analysis Division). My local number is (202) 694-1135.

Sincerely,

A handwritten signature in cursive script that reads "Maureen Benitz".

Maureen Benitz
Senior Campaign Finance Analyst
Reports Analysis Division

2603900582

