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FORM 4

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

Check this box if no longer subject to
Section 16. Form 4 or Form 5
obligations may continue. See
Instruction 1(b).

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934 or Section 30(h) of the Investment Company Act of 1940

OMB APPROVAL OMB Number: 3235-0287 Estimated average burden

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Estimated average burden	

HAWBAKER DANIEL R			2. Issuer Name and Ticker or Trading Symbol <u>M&T BANK CORP</u> [MTB]		5. Relationship of Reporting Person(s) to Issuer (Check all applicable)				
		<u>K</u>		X	Director	10% Owner			
		(Middle)	3. Date of Earliest Transaction (Month/Day/Year) 01/02/2008		Officer (give title below)	Other (specify below)			
(Street) STATE COLLEGE	РА	16803-1649	4. If Amendment, Date of Original Filed (Month/Day/Year)	6. Indi Line) X	ividual or Joint/Group Filing (Check Applicabl Form filed by One Reporting Person Form filed by More than One Reporting Person				
(City)	(State)	(Zip)	-		Person				

Table I - Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned

1. Title of Security (Instr. 3)	2. Transaction Date (Month/Day/Year)	2A. Deemed Execution Date, if any (Month/Day/Year)	3. Transaction Code (Instr. 8)					5. Amount of Securities Beneficially Owned Following Reported	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	7. Nature of Indirect Beneficial Ownership (Instr. 4)
			Code	v	Amount	(A) or (D)	Price	Transaction(s) (Instr. 3 and 4)		(1130.4)
Common Stock	01/02/2008		A ⁽¹⁾		110	Α	\$81.57	4,845.2769 ⁽²⁾	D	
Common Stock								742	Ι	By a Controlled Corporation

Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned (a.g., pute, colle, warrante, ontione, convertible acquirities)

(e.g., puts, calls, warrants, options, convertible securities)

1. Title of Derivative Security (Instr. 3)	2. Conversion or Exercise Price of Derivative Security	3. Transaction Date (Month/Day/Year)	3A. Deemed Execution Date, if any (Month/Day/Year)	4. Transa Code (8)		of		6. Date Exerc Expiration Da (Month/Day/N	ate	7. Title and Amount of Securities Underlying Derivative Security (Instr. 3 and 4)		Derivative Security (Instr. 5)	9. Number of derivative Securities Beneficially Owned Following Reported Transaction(s) (Instr. 4)	10. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	11. Nature of Indirect Beneficial Ownership (Instr. 4)
				Code	v	(A)	(D)	Date Exercisable	Expiration Date	Title	Amount or Number of Shares				
Phantom Stock Units	(3)							(3)	(3)	Common Stock	(3)		115 ⁽⁴⁾	D	

Explanation of Responses:

1. Stock received in lieu of cash fees pursuant to the M&T Bank Corporation Directors' Stock Plan.

2. Includes 22.2909 shares acquired between October 1, 2007 and December 31, 2007 through the reporting person's participation in the M&T Bank Corporation Dividend Reinvestment Plan.

3. The reported phantom stock units resulted from the conversion of existing phantom stock units received by the reporting person under a director fee plan maintained by Keystone Financial, Inc., which was acquired by M&T Bank Corporation on October 6, 2000, and represent a like number of shares of M&T Bank Corporation common stock. The phantom stock units may be settled in shares of M&T Bank Corporation common stock or cash upon a distribution in accordance with the terms of the plan. The reported phantom stock units also include units acquired through the reporting person's participation in the dividend reinvestment feature of the plan.

4. The information reported is as of December 31, 2007.

Remarks:

By: Brian R. Yoshida, Esq.

(Attorney-In-Fact)

01/04/2008

Date

** Signature of Reporting Person

Reminder: Report on a separate line for each class of securities beneficially owned directly or indirectly.

 * If the form is filed by more than one reporting person, see Instruction 4 (b)(v).

** Intentional misstatements or omissions of facts constitute Federal Criminal Violations See 18 U.S.C. 1001 and 15 U.S.C. 78ff(a).

Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, see Instruction 6 for procedure.

Persons who respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB Number.