FORM 4

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C	C. 20549
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l	OMB APPROVAL									
l	OMB Number: 3235									
l	Estimated average burden									
l	hours per response:	0.5								

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

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

1. Name and Address of Reporting Person* BAIRD BRENT D						2. Issuer Name and Ticker or Trading Symbol M&T BANK CORP [MTB]											p of Reporting Person(s) to Is blicable) ctor 10% C			
(Last) 1350 ON	(Fi E M&T PL	,	Middle)			3. Date of Earliest Transaction (Month/Day/Year) 01/22/2008										Offic belov	er (give title w)		Other (specify below)	
(Street) BUFFAL (City)			14203-23 Zip)	96	4. If	f Am	endmer	nt, Date o	of Origin	al File	d (Month/D	ay/Yea	r)		Individual or Joint/Group Filing (Check Applicable Line) X Form filed by One Reporting Person Form filed by More than One Reporting Person					
		Tabl	e I - Noi	n-Deriv	/ative	Se	curit	es Ac	quired	l, Dis	sposed o	of, or	Ben	efici	ially	Owne	ed			
1. Title of Security (Instr. 3)					2. Transaction Date (Month/Day/Year)			2A. Deemed Execution Date, if any (Month/Day/Year)				ities Acquired (A) d Of (D) (Instr. 3, 4			4 and Secu Bene		icially d Following	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)		7. Nature of Indirect Beneficial Ownership (Instr. 4)
						Code	v	Amount	(A (1	A) or D)	Pric	е	Transaction(s) (Instr. 3 and 4)				(111511.4)			
Common Stock					2/2008						850		D	(1)		49,165			D	
Common Stock					04/14/2008						205		A	\$80.48		49,370			D	
		Та									osed of, onvertib					wned				
1. Title of Derivative Security (Instr. 3)	2. Conversion or Exercise Price of Derivative Security	3. Transaction Date (Month/Day/Year)	3A. Deem Execution if any (Month/Da	n Date,	4. Transactio Code (Inst 8)				Expirat	6. Date Exercisable and Expiration Date (Month/Day/Year)			7. Title and Amount of Securities Underlying Derivative Security (Instr. and 4)		Deri	rice of vative urity tr. 5)	9. Number of derivative Securities Beneficially Owned Following Reported Transaction (Instr. 4)	Ownershi Form: Direct (D) or Indirec (I) (Instr. 4	wnership orm: irect (D) r Indirect	11. Nature of Indirect Beneficial Ownership (Instr. 4)
	Code		Code	v	(A)	(D)	Date Exercis	or Nui Date Expiration of		ount nber ıres										

Explanation of Responses:

- 1. The reported transaction involved a transfer of securities by gift for which no payment of consideration was received by the reporting person
- 2. This transaction represents stock received by the reporting person in lieu of cash fees pursuant to the M&T Bank Corporation 2008 Directors' Stock Plan (the "Plan"). Although the referenced stock was earned by the reporting person for services rendered in the first quarter of 2008 and the Plan directs that such stock be awarded as of the first business day of the calendar quarter following the calendar quarter in which it was earned (April 1, 2008 in this instance), there was a delay in awarding stock under the Plan this quarter in order to permit M&T Bank Corporation to register shares for issuance under the Plan with the U.S. Securities and Exchange Commission and to receive approval from the New York Stock Exchange to list shares under the Plan. These steps were completed on April 14, 2008, which is deemed to be the acquisition date of the referenced stock.

Remarks:

By: Brian R. Yoshida, Esq. (Attorney-In-Fact)

04/16/2008

** Signature of Reporting Person

Date

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.