FORM 4

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington,	D.C.	20549

Check this box if no longer subject to	STAT				
Section 16. Form 4 or Form 5					
obligations may continue. See					

EMENT OF CHANGES IN BENEFICIAL OWNERSHIP

OMB APPROVAL OMB Number: Estimated average burden hours per response: 0.5

Section 16. Form 4 or 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* GARMAN RICHARD E						2. Issuer Name and Ticker or Trading Symbol M&T BANK CORP [MTB]										k all app Direc	ship of Reporting applicable) rector		10% (
(Last) (I list) (Midule)						3. Date of Earliest Transaction (Month/Day/Year) 04/14/2008										Office below	fficer (give title elow)		Other below	(specify
(Street) EAST AURORA (City)			.4052-28 Zip)	831	4. If	4. If Amendment, Date of Original Filed (Month/Day/Year)									i. Indi ine) X	,				
	Table I - Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned																			
1. Title of Security (Instr. 3) 2. Transact Date (Month/Day						Execution y/Year) if any		cution Date,				es Acquired (A) o Of (D) (Instr. 3, 4			and Secur Benef		es ially Following	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)		7. Nature of Indirect Beneficial Ownership (Instr. 4)
										v	Amount	(A) (D)	or	Price		Transac	action(s) 3 and 4)			(
Common Stock 04/					/2008				A ⁽¹⁾		124		4	\$80.48		258,206.225			D	
Common Stock															27,254				See footnote ⁽²⁾	
Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned (e.g., puts, calls, warrants, options, convertible securities)																				
1. Title of Derivative Security (Instr. 3)	erivative Conversion Date Execution Date, or Exercise (Month/Day/Year) if any					Transaction Code (Instr.		mber rative rities ired r osed) : 3, 4	6. Date Exercisable and Expiration Date (Month/Day/Year)			7. Title and Amount of Securities Underlying Derivative Security (Instr. and 4)			Der Sec	rice of ivative curity ctr. 5)	9. Number derivative Securities Beneficially Owned Following Reported Transaction (Instr. 4)	y	10. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	11. Nature of Indirect Beneficial Ownership (Instr. 4)
			c		Code	ode V (A) (D)		Date Exercisable		Expiration Date	Amou or Numl of Title Share		nber							

Explanation of Responses:

1. 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.

2. The indicated shares are held by the Garman Family Foundation, a charitable trust in which the reporting person has no pecuniary interest. The reporting person is a trustee of the Garman Family Foundation and holds voting and dispositive power over the shares held by it.

Remarks:

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.