FORM 4

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

Washington, D.C. 20049

STATEMENT	OF CHANGES	S IN BENEFICIA	L OWNERSHIP

OMB Number:	3235-0287				
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OMB APPROVAL

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 OWN SEND FIGURE 1. STATEMENT OWN SEND FIGURE 1. STATEMENT

1. Name and Address of Reporting Person* PINTO MICHAEL P				2. Issuer Name and Ticker or Trading Symbol M&T BANK CORP [MTB]											5. Relationship of Reporting Person(s) to Issuer (Check all applicable)						
															X	Directo		10% Owner Other (specify			
(Last) (First) (Middle) ONE M&T PLAZA					3. Date of Earliest Transaction (Month/Day/Year) 01/31/2008										X	below)	,		below)	specily	
																Vice Chairman					
(Street)					4. If	Ame	endment, I	Date o	of Orig	inal F	iled ((Month/Da	ay/Yea	r)			vidual or J	loint/Group	Filing	(Check Ap	plicable
BUFFALO NY 14203-2399			9								'	Line) X Form filed by One Reporting Person									
(City)	(S	tate)												Form filed by More than One Reporting Person							
		Tab	le I - Non	-Deriva	tive	Se	curities	s Acc	quire	ed, D	Disp	osed o	f, or	Ben	eficia	lly	Owned				
		2. Transaction Date (Month/Day/Year)		ar)	2A. Deemed Execution Date, if any (Month/Day/Year		Code (Inst				ities Acquired (A) d Of (D) (Instr. 3, 4			4 and Securiti Benefic Owned		s ally following	Form: I	: Direct r Indirect str. 4)	7. Nature of Indirect Beneficial Ownership		
									Co	de	v	Amount	(A) or (D)		Price		Reported Transact (Instr. 3 a	ion(s)			(Instr. 4)
Common Stock					Ì										32,687			D			
Common Stock															10,000			I	By Wife		
		-	Table II - I (Derivati e.g., pu												y O	wned				
1. Title of Derivative Security (Instr. 3)	2. Conversion or Exercise Price of Derivative Security	3. Transaction Date (Month/Day/Year)	3A. Deemed Execution D if any (Month/Day/	ate, Transact Code (In					6. Dat Expira (Mont	ation I	Date	ble and	7. Title and Amo of Securities Underlying Derivative Secu (Instr. 3 and 4)		s Security	S	8. Price of Derivative Security (Instr. 5)	9. Numbe derivative Securities Beneficia Owned Following Reported Transactie (Instr. 4)	e s lly	10. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	11. Nature of Indirect Beneficial Ownership (Instr. 4)
				Co	ode	v	(A)		Date Exerc	isable		opiration	Title		Amoun or Numbe of Shares						
Option (right to	\$91.28	01/31/2008			A		94.638		(1)	0:	1/31/2018	Com	mon	94.63	3	(2)	94.63	8	D	

Explanation of Responses:

1. The option granted includes a total of 94,638 shares. 9,463 of the covered shares are exercisable on or after January 17, 2009; an additional 18,928 of the covered shares are exercisable on or after January 17, 2010; an additional 28,391 of the covered shares are exercisable on or after January 17, 2011; and the remaining 37,856 covered shares are exercisable on or after January 17, 2012.

2. The option was granted under an employee stock option plan maintained by M&T Bank Corporation, and therefore the reporting person paid no price for the option.

Remarks:

buy)

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

02/04/2008

** 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.