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	STATEMEN
Instruction 1(b).	Filed

T OF CHANGES IN BENEFICIAL OWNERSHIP

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

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

l	d Address of	Reporting Person* HARD E							ker or Ti ORP [Symbol B]				ck all app Dire			10% (Owner
(Last) (First) (Middle) 578 MILL ROAD					3. Date of Earliest Transaction (Month/Day/Year) 10/01/2007									Offic belo	icer (give title ow)		Other (specify below)		
(Street) EAST AURORA (City)			14052-2 Zip)	2831	4. If	4. If Amendment, Date of Original Filed (Month/Day/Year)							6. Individual or Joint/Group Filing (Check Applicable Line) X Form filed by One Reporting Person Form filed by More than One Reporting Person				son		
Table I - Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned																			
1. Title of Security (Instr. 3) 2. Transa Date (Month/D				Execu ay/Year) if any		A. Deemed xecution Date, f any Month/Day/Year)				es Acquired (A) o Of (D) (Instr. 3, 4 a		and 5) Secur Benef		ies cially Following	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)		7. Nature of Indirect Beneficial Ownership (Instr. 4)		
								Code	v	Amount	(A) o	Pric	Transa		ction(s) 3 and 4)			(111311. 4)	
Common	Stock			10/01/	2007				A ⁽¹⁾		115	A	\$10	3.45	5 257,972.225 D				
Common	Common Stock														27,1	153.576		T I	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)	ative or Exercise Price of Derivative Security Date (Month/Day/Year) Date (fi any (Month/Day/Year) Execution Date, if any (Month/Day/Year) Month/Day/Year) Execution Date, if any (Month/Day/Year)			4. Transa Code (8)				6. Date Exercisable and Expiration Date (Month/Day/Year) Date Expiration Exercisable Date			7. Title and Amount of Securities Underlying Derivative Security (Instr. and 4) Amoun or Numbe of Title Shares		nt er		9. Number derivative Securities Beneficiall Owned Following Reported Transactio (Instr. 4)	y C	10. Ownership Form: Direct (D) or Indirect I) (Instr. 4)	11. Nature of Indirect Beneficial Ownership (Instr. 4)	

Explanation of Responses:

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

10/03/2007

** 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.