FORM 4

## UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP

OMB APPRO	DVAL				
OMB Number:	3235-0287				
Estimated average burd	len				
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 an		2. Issuer Name <b>and</b> Ticker or Trading Symbol  M&T BANK CORP [ MTB ]								Relationship of Reporting Person(s) to Issuer (Check all applicable)     X Director 10% Owner									
` ' ' ' ' ' ' ' ' ' ' ' ' ' ' ' ' ' ' '						3. Date of Earliest Transaction (Month/Day/Year) 01/03/2007								X Officer (give title Other (specify below)  Vice Chairman					
(Street)  NEW YORK NY 10022-6022  (City) (State) (Zip)					- 4. II	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					
Table I - Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned																			
1. Title of Security (Instr. 3)  2. Transaction Date (Month/Day/Ye						Execution Date,			3. Transaction Code (Instr. 8)		4. Securities Acquired (A) or Disposed Of (D) (Instr. 3, 4 and 5)			Beneficially Owned Following		6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)		7. Nature of Indirect Beneficial Ownership	
									Code	v	Amount	(A) or (D)	Price	Reported Transaction(s) (Instr. 3 and 4)				(Instr. 4)	
Common Stock 01/03/2007						7			A <sup>(1)</sup>		32	A	\$122.16	1,823		D			
Common Stock														2,004	,000		I	By One or More Controlled Corporations	
		Та	ble I								posed of, convertib					,	,		
1. Title of Derivative Security (Instr. 3)	2. Conversion or Exercise Price of Derivative Security	3. Transaction Date (Month/Day/Year)	Execu if any	eemed ution Date, h/Day/Year)	4. Transa Code ( 8)		5. Num of Derive Securi Acqui (A) or Dispo of (D) (Instr. and 5	ative rities ired osed	Expir (Mon	ration I	y/Year)  Securities Underlying Derivative Security (Instr.: and 4)  Amount or Number of		at of ties ying tive ty (Instr. 3	8. Price of Derivative Security (Instr. 5)	rivative derivative curity Securities		10. Ownersi Form: Direct (I or Indire (I) (Instr.	Beneficial Ownership ct (Instr. 4)	

## **Explanation of Responses:**

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

## Remarks:

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

\*\* Signature of Reporting Person D

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.