

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP

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

OMB APPROVAL	
OMB Number:	3235-0287
Estimated average burden hours per response:	0.5

1. Name and Address of Reporting Person* <u>GARMAN RICHARD E</u> (Last) (First) (Middle) <u>578 MILL ROAD</u> (Street) <u>EAST NY 14052-2831</u> (City) (State) (Zip)	2. Issuer Name and Ticker or Trading Symbol <u>M&T BANK CORP [MTB]</u>	5. Relationship of Reporting Person(s) to Issuer (Check all applicable) <input checked="" type="checkbox"/> Director 10% Owner Officer (give title below) Other (specify below)
	3. Date of Earliest Transaction (Month/Day/Year) <u>04/19/2007</u>	
4. If Amendment, Date of Original Filed (Month/Day/Year)		

Table I - Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned

1. Title of Security (Instr. 3)	2. Transaction Date (Month/Day/Year)	2A. Deemed Execution Date, if any (Month/Day/Year)	3. Transaction Code (Instr. 8)		4. Securities Acquired (A) or Disposed Of (D) (Instr. 3, 4 and 5)			5. Amount of Securities Beneficially Owned Following Reported Transaction(s) (Instr. 3 and 4)	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	7. Nature of Indirect Beneficial Ownership (Instr. 4)
			Code	V	Amount	(A) or (D)	Price			
Common Stock	04/19/2007		P		100	A	\$111.73	252,036.225	D	
Common Stock	04/19/2007		P		1,000	A	\$111.76	253,036.225	D	
Common Stock	04/19/2007		P		300	A	\$111.77	253,336.225	D	
Common Stock	04/19/2007		P		200	A	\$111.8	235,536.225	D	
Common Stock	04/19/2007		P		200	A	\$111.81	253,736.225	D	
Common Stock	04/19/2007		P		100	A	\$111.83	253,836.225	D	
Common Stock	04/19/2007		P		500	A	\$111.85	254,336.225	D	
Common Stock	04/19/2007		P		1,000	A	\$111.86	255,336.225	D	
Common Stock	04/19/2007		P		2,000	A	\$111.87	257,336.225	D	
Common Stock	04/19/2007		P		100	A	\$111.88	257,436.225	D	
Common Stock	04/19/2007		P		100	A	\$111.89	257,536.225	D	
Common Stock	04/19/2007		P		200	A	\$111.91	257,736.225	D	
Common Stock								27,153.576	I	See footnote ⁽¹⁾

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)	2. Conversion or Exercise Price of Derivative Security	3. Transaction Date (Month/Day/Year)	3A. Deemed Execution Date, if any (Month/Day/Year)	4. Transaction Code (Instr. 8)		5. Number of Derivative Securities Acquired (A) or Disposed of (D) (Instr. 3, 4 and 5)		6. Date Exercisable and Expiration Date (Month/Day/Year)		7. Title and Amount of Securities Underlying Derivative Security (Instr. 3 and 4)	8. Price of Derivative Security (Instr. 5)	9. Number of derivative Securities Beneficially Owned Following Reported Transaction(s) (Instr. 4)	10. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	11. Nature of Indirect Beneficial Ownership (Instr. 4)
				Code	V	(A)	(D)	Date Exercisable	Expiration Date					

Explanation of Responses:

1. 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:

This is the second of two Form 4 filings by the reporting person to report the reporting person's transactions that occurred on April 19, 2007. Multiple Form 4 filings are required due to SEC system limitations that do not allow more than 30 transactions to be reported in Table I.

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

04/23/2007

** 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.

