FORM 4

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

STATEMENT	OF CHANGES	IN BENEFICIAL	OWNERSHIP

	OMB APPRO	OVAL
	OMB Number:	3235-0287
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l	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 and Address of Reporting Person* DEVORRIS DONALD						2. Issuer Name and Ticker or Trading Symbol M&T BANK CORP [MTB]										neck all appl	icable) or	g Perso	erson(s) to Issuer 10% Owner	
(Last) 101 LAK	`	rst) (3. Date of Earliest Transaction (Month/Day/Year) 10/01/2004										Officer (give title Othe below) below				specify		
(Street) ALTOO!			16602-59 [,] (Zip)	43	4. If	f Ame	ndmen	t, Date	of Original Filed (Month/Day/Year)					6. Lir	ndividual or Joint/Group Filing (Check Applicable e) 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																			
Date					2A. Deemed Execution Dat if any (Month/Day/Yo		ecution Date, ny		Transaction Disposed (Instr. 5)		Dispose	ecurities Acquired (A) losed Of (D) (Instr. 3,			Benefic Owned	ies ially Following	6. Owner Form: D (D) or Ir (I) (Insti	Direct ndirect r. 4)	7. Nature of Indirect Beneficial Ownership	
									(Code	v	Amount	(1	A) or D)	Price	Reporte Transac (Instr. 3	ction(s)			(Instr. 4)
Common Stock 10/01					L/2004	2004			A ⁽¹⁾		83		Α	\$95	7 30	30,759)		
Common Stock															3	3,250		(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)	2. Conversion or Exercise Price of Derivative Security	3. Transaction Date (Month/Day/Year)	3A. Deeme Execution if any (Month/Day	Date,	4. Transa Code (8)				6. Date Exercisal Expiration Date (Month/Day/Year)			7. Title and Amount of Securities Underlying Derivative Secur (Instr. 3 and 4)			8. Price of Derivative Security (Instr. 5)	9. Number derivative Securities Beneficially Owned Following Reported Transactior (Instr. 4)	Ownersl Form: Direct (D or Indire (I) (Instr.	wnership orm: rect (D)	11. Nature of Indirect Beneficial Ownership (Instr. 4)	
				Cod	Code	v	(A)	(D)	Date Exer	e rcisable		piration ate	Title	or Nu of	nount mber ares					
Phantom Stock Units	(3)									(3)		(3)	Comm Stock		(3)		1,430 ⁽⁴⁾		D	

Explanation of Responses:

- $1. \ Stock\ received\ in\ lieu\ of\ cash\ fees\ pursuant\ to\ the\ M\&T\ Bank\ Corporation\ Directors'\ Stock\ Plan.$
- 2. Jointly owned.
- 3. The reported phantom stock units resulted from the conversion of existing phantom stock units received by the reporting person under a director fee plan maintained by Keystone Financial, Inc., which was acquired by M&T Bank Corporation on October 6, 2000, and represent a like number of shares of M&T Bank Corporation common stock. The phantom stock units may be settled in shares of M&T Bank Corporation common stock or cash upon a distribution in accordance with the terms of the plan. The reported phantom stock units also include units acquired through the reporting person's participation in the dividend reinvestment feature of the plan.
- 4. The information reported is as of June 30, 2004.

Remarks:

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

** 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.