

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
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1. Name and Address of Reporting Person* <u>KUGLER ADAM C</u> (Last) (First) (Middle) <u>350 PARK AVENUE</u> (Street) <u>NEW YORK NY 10022-6022</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) Director 10% Owner <input checked="" type="checkbox"/> Officer (give title below) Other (specify below) <u>Executive VP & Treasurer</u>
	3. Date of Earliest Transaction (Month/Day/Year) <u>01/31/2008</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	01/31/2008		A ⁽¹⁾		2,876 ⁽²⁾	A	\$0.00 ⁽³⁾	36,085	D	
Common Stock								1,000	I	See footnote ⁽⁴⁾
Common Stock								1,000	I	See footnote ⁽⁴⁾
Common Stock								1,000	I	See footnote ⁽⁴⁾
Common Stock								620	I	See footnote ⁽⁵⁾

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						Title
Option (right to buy)	\$91.28	01/31/2008		A		22,083		(6)	01/31/2018	Common Stock	22,083	(7)	22,083	D	

Explanation of Responses:

- The reported transaction involves an award of restricted stock under the M&T Bank Corporation 2005 Incentive Compensation Plan.
- The restricted stock award included a total of 2,876. 287 shares of the restricted stock award will vest on January 31, 2009; an additional 575 shares will vest on January 31, 2010; an additional 862 will vest on January 31, 2011; and the remaining 1,152 shares will vest on January 31, 2012.
- The restricted stock award was granted under the incentive compensation plan maintained by M&T Bank Corporation, and therefore the reporting person paid no price for the shares.
- These shares are held in trust for the benefit of a child of the reporting person. The reporting person's spouse is a trustee of the trust.
- These shares are owned by a child of the reporting person under the Uniform Transfers to Minors Act for which the reporting person is custodian.
- The option granted includes a total of 22,083 shares. 2,208 of the covered shares are exercisable on or after January 31, 2009; an additional 4,416 of the covered shares are exercisable on or after January 31, 2010; an additional 6,625 of the covered shares are exercisable on or after January 31, 2011; and the remaining 8,834 covered shares are exercisable on or after January 31, 2012.
- 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:

By: Brian R. Yoshida, Esq. 02/04/2008
 (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.