

**STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP**

OMB APPROVAL	
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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* <b>WILMERS ROBERT G</b>			2. Issuer Name and Ticker or Trading Symbol <b>M&amp;T BANK CORP [ MTB ]</b>			5. Relationship of Reporting Person(s) to Issuer (Check all applicable) <input checked="" type="checkbox"/> Director 10% Owner <input checked="" type="checkbox"/> Officer (give title below) Other (specify below) <b>Chairman of the Board and CEO</b>		
(Last)	(First)	(Middle)	3. Date of Earliest Transaction (Month/Day/Year) <b>05/07/2007</b>			6. Individual or Joint/Group Filing (Check Applicable Line) <input checked="" type="checkbox"/> Form filed by One Reporting Person Form filed by More than One Reporting Person		
<b>ONE M&amp;T PLAZA</b>			4. If Amendment, Date of Original Filed (Month/Day/Year)					
(Street)	<b>BUFFALO</b>	<b>NY</b>	<b>14203-2399</b>					
(City)	(State)	(Zip)						

**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	12/07/2007		G	V	27,942	D	(1)	3,182,221	D	
Common Stock	12/19/2007		G	V	43,618	D	(1)	3,138,603	D	
Common Stock	01/18/2008		M		100,000	A	\$44.2063	3,238,603	D	
Common Stock	01/18/2008		F		78,121	D	\$73.69	3,160,482	D	
Common Stock								42,450	I	By 401(k) Plan <sup>(2)</sup>
Common Stock								214,540	I	GRAT #5 <sup>(3)</sup>
Common Stock								224,766	I	GRAT #6 <sup>(3)</sup>
Common Stock								400,000	I	See footnote <sup>(4)</sup>
Common Stock	11/30/2007		G	V	12,851	D	(1)	78,532	I	See footnote <sup>(5)</sup>
Common Stock	11/30/2007		G	V	9,262	D	(1)	168,218	I	See footnote <sup>(6)</sup>
Common Stock	05/07/2007		G	V	8,787	D	(1)	164,820	I	See footnote <sup>(7)</sup>
Common Stock	12/19/2007		G	V	21,739	A	(8)	186,559	I	See footnote <sup>(7)</sup>
Common Stock	06/15/2007		G	V	1,150	D	(1)	84,120	I	See footnote <sup>(9)</sup>
Common Stock	12/19/2007		G	V	21,739	A	(8)	105,859	I	See footnote <sup>(9)</sup>

**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					
Phantom Common Stock Units	(10)							(10)	(10)	Common Stock	(10)	3,536	I	Supplemental 401(k) Plan <sup>(2)</sup>
Option (right to buy)	\$44.2063	01/18/2008		M		100,000		(11)	01/20/2008	Common Stock	100,000	(12)	0	D

Explanation of Responses:

1. The reported transaction involves a transfer of securities by gift for which no payment of consideration was received by the reporting person.
2. The information presented is as of December 31, 2007.
3. The indicated shares are held by Grantor Retained Annuity Trusts No's. 5 and 6, respectively, under indentures dated July 23, 1993 (individually, a "GRAT" and collectively, the "GRATs"). The reporting person is a trustee of each GRAT and holds sole voting and dispositive power over the shares held by the GRATs.
4. The indicated shares are held by a limited liability company of which the reporting person is the sole member.
5. The indicated shares are held by the Roche Foundation, a Delaware not-for-profit, non-stock corporation in which the reporting person has no pecuniary interest. The reporting person is the sole director and president of the Roche Foundation and holds sole voting and dispositive power over the shares held by it.
6. The indicated shares are held by the West Ferry Foundation, a charitable trust in which the reporting person has no pecuniary interest. The reporting person is the trustee of the West Ferry Foundation and holds sole voting and dispositive power over the shares held by it.
7. The indicated shares are held by the St. Simon Charitable Foundation, a Delaware not-for-profit, non-stock corporation in which the reporting person has no pecuniary interest. The reporting person is a director and President of the St. Simon Charitable Foundation and holds voting and dispositive power over the shares held by it.
8. The reported transaction involves a transfer of securities by gift for which no consideration was paid.
9. The indicated shares are held by the Interlaken Foundation, a Delaware not-for-profit, non-stock corporation in which the reporting person has no pecuniary interest. The reporting person is a director and President of the Interlaken Foundation and holds voting and dispositive power over the shares held by it.
10. The reported phantom common stock units are held by the reporting person in an excess benefit plan account maintained by M&T Bank Corporation and represent a like number of shares of M&T Bank Corporation common stock. The phantom common stock units may only be settled in cash upon distribution in accordance with the terms of the plan. The reported phantom common stock units also include units acquired through the dividend reinvestment feature of the plan.
11. Currently exercisable.
12. 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.  
(Attorney-In-Fact)

01/23/2008

\*\* 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.

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