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FORM 4

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

Check this box if no longer subject to
Section 16. Form 4 or Form 5
obligations may continue. See
Instruction 1(b).

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP

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: 3235-028										
Estimated average burden										
hours per response:	0.5									

1. Name and Address of Reporting Person*			2. Issuer Name and Ticker or Trading Symbol <u>M&T BANK CORP</u> [MTB]	5. Relationship of Reporting Person(s) to Issuer (Check all applicable)					
BRUMBACK EMERSON L		<u> </u>		X	Director	10% Owner			
(Last) (First) (Middle)		(Middle)	3. Date of Earliest Transaction (Month/Day/Year)	X	Officer (give title below)	Other (specify below)			
ONE M&T PLAZA			05/03/2005		Executive Vice President				
(Street)			4. If Amendment, Date of Original Filed (Month/Day/Year)	6. Indiv Line)	idual or Joint/Group Filing (Check Applicable			
BUFFALO	NY	14203-2399		X	Form filed by One Report	ting Person			
(City)	(State)	(Zip)			Form filed by More than (Person	One Reporting			

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 Disposed Of	Acquired (D) (Instr	(A) or . 3, 4 and 5)	5. Amount of Securities Beneficially Owned Following	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	Reported Transaction(s) (Instr. 3 and 4)		
Common Stock	05/04/2005		S		300	D	\$103.04	49,380	D	
Common Stock	05/04/2005		S		100	D	\$103.06	49,280	D	
Common Stock	05/04/2005		S		100	D	\$103.08	49,180	D	
Common Stock	05/04/2005		S		300	D	\$103.13	48,880	D	
Common Stock	05/04/2005		S		2,300	D	\$103.14	46,580	D	
Common Stock	05/04/2005		S		700	D	\$103.15	45,880	D	
Common Stock	05/04/2005		S		2,200	D	\$103.17	43,680	D	
Common Stock	05/04/2005		S		200	D	\$103.18	43,480	D	
Common Stock	05/04/2005		S		3,000	D	\$103.19	40,480	D	
Common Stock	05/04/2005		S		200	D	\$103.2	40,280	D	
Common Stock	05/04/2005		S		100	D	\$103.21	40,180	D	
Common Stock	05/04/2005		S		500	D	\$103.22	39,680	D	
Common Stock	05/04/2005		S		200	D	\$103.23	39,480	D	
Common Stock	05/04/2005		S		500	D	\$103.24	38,980	D	
Common Stock	05/04/2005		S		100	D	\$103.25	38,880	D	
Common Stock	05/04/2005		S		200	D	\$103.26	38,680	D	
Common Stock	05/04/2005		S		100	D	\$103.27	38,580	D	
Common Stock	05/04/2005		S		500	D	\$103.28	38,080	D	
Common Stock	05/04/2005		S		200	D	\$103.29	37,880	D	
Common Stock	05/04/2005		S		500	D	\$103.3	37,380	D	
Common Stock	05/04/2005		S		400	D	\$103.31	36,980	D	
Common Stock	05/04/2005		S		100	D	\$103.4	36,880	D	
Common Stock	05/04/2005		S		100	D	\$103.43	36,780	D	
Common Stock	05/04/2005		S		200	D	\$103.5	36,580	D	
Common Stock	05/04/2005		S		800	D	\$103.55	35,780	D	
Common Stock	05/04/2005		S		100	D	\$103.6	35,680	D	
Common Stock	05/04/2005		S		1,300	D	\$103.65	34,380	D	
Common Stock	05/04/2005		S		100	D	\$103.69	34,280	D	
Common Stock	05/04/2005		S		1,300	D	\$103.7	32,980	D	
Common Stock	05/04/2005		S		200	D	\$103.72	32,780	D	

	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. Transa Code (8)		5. Number of Derivative Securities (A) or Disposed of (D) (Instr. 3, 4 and 5) 6. Date Exercisable and Expiration Date (Month/Day/Year) 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	Amount or Number of Shares				

Explanation of Responses:

Remarks:

This is the second of three Form 4 filings by the reporting person to report the reporting person's transactions that occurred on May 3 and May 4, 2005. Multiple Form 4 filings are required due to the SEC system limitations that do not allow more than 30 transactions to be reported in Table I.

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

05/05/2005

** Signature of Reporting Person

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.