FORM 4

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP

OMB APPROVAL									
OMB Number:	3235-0287								
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0.5

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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

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1. Name and Address of Reporting Person* NEWMAN REGINALD B II						2. Issuer Name and Ticker or Trading Symbol M&T BANK CORP [MTB]									Check a	II app	nship of Reporting Person I applicable) Director				
(Last)	JAY	(First) (Middle)				3. Date of Earliest Transaction (Month/Day/Year) 04/03/2006											cer (give title		10% Owner Other (specify below)		
SUITE 304					4. If	4. If Amendment, Date of Original Filed (Month/Day/Year)									6. Individual or Joint/Group Filing (Check Applicable Line)						
(Street) WILLIAMSVILLE NY 14221-82				3242											X	Form filed by One Reporting Person Form filed by More than One Report Person					
(City)	(St	ate) (Zip)																		
		Tabl	e I - No	n-Deriv	ative	Se	ecurit	ies Ac	quired	l, Dis	posed o	f, o	r Ben	efici	ally O	wne	ed				
1. Title of Security (Instr. 3) 2. Transa Date (Month/D			ay/Year) if		2A. Deemed Execution Date, if any (Month/Day/Year)		Transaction Disposed Code (Instr.		ies Acquired (A) o Of (D) (Instr. 3, 4			l and 5) Se Be Ov		5. Amount of Securities Beneficially Owned Following Reported		vnership n: Direct r Indirect nstr. 4)	7. Nature of Indirect Beneficial Ownership				
									Code	v	Amount	0	(A) or (D)	Price	Tran		saction(s) r. 3 and 4)			(Instr. 4)	
Common Stock (04/03	04/03/2006				A ⁽¹⁾		142		A	\$114	4.14	3,928			D		
Common Stock																1,230			I	By Wife ⁽²⁾	
		Та									osed of, onvertib					ned					
Derivative Conversion Date Execusive Or Exercise (Month/Day/Year)		3A. Deem Execution if any (Month/D	n Date,	Date, Transacti Code (Ins		on of Derivative Securities Acquired (A) or Disposed of (D) (Instr. 3, 4 and 5)		Expirati (Month)	6. Date Exercisable and Expiration Date (Month/Day/Year) Date Expiration Exercisable Date		7. Title and Amount of Securities Underlying Derivative Security (Instr. and 4) Amoun or Numbe of Title Shares		nstr. 3	8. Pric Deriva Securi (Instr.	tive ty	9. Number of derivative Securities Beneficially Owned Following Reported Transaction (Instr. 4)	O F D O (I)	0. wnership orm: irect (D) r Indirect) (Instr. 4)	11. Nature of Indirect Beneficial Ownership (Instr. 4)		

Explanation of Responses:

- $1. \ Stock \ received \ in \ lieu \ of \ cash \ fees \ pursuant \ to \ the \ M\&T \ Bank \ Corporation \ Directors' \ Stock \ Plan.$
- 2. The reporting person disclaims beneficial ownership of these securities, and this report shall not be deemed an admission that the reporting person is the beneficial owner of such securities for the purposes of Section 16 or for any other purpose.

Remarks:

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

** Signature of Reporting Person Date

04/05/2006

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.