

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>LEVITT ARTHUR JR</u> (Last) (First) (Middle) <u>INTEGRATED PROFESSIONAL SERVICES</u> <u>C/O RON KAYE 219-12 74TH AVENUE</u> (Street) <u>BAYSIDE NY 11364</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 Officer (give title below) <input checked="" type="checkbox"/> Other (specify below) <u>Advisory Director</u>
	3. Date of Earliest Transaction (Month/Day/Year) <u>04/01/2009</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	04/01/2009		A ⁽¹⁾		254	A	\$45.24	255 ⁽²⁾	D	
Common Stock								18,286	I	By GRAT #1 ⁽³⁾
Common Stock								10,717 ⁽⁴⁾	I	By GRAT #2 ⁽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)
						Date Exercisable	Expiration Date					

Explanation of Responses:

- This transaction represents stock received by the reporting person in lieu of cash fees pursuant to the M&T Bank Corporation 2008 Directors' Stock Plan.
- On March 25, 2009, the reporting person contributed 18,286 shares of M&T Bank Corporation common stock to a Grantor Retained Annuity Trust ("GRAT") of which the reporting person is trustee and of which the reporting person and his descendants are beneficiaries. The reporting person continues to report beneficial ownership of all of the M&T Bank Corporation common stock held by the GRAT but disclaims beneficial ownership except to the extent of his pecuniary interest therein.
- The indicated shares are held by a Grantor Retained Annuity Trust ("GRAT #1") of which the reporting person is trustee and of which the reporting person and his descendants are beneficiaries. The reporting person continues to report beneficial ownership of all of the M&T Bank Corporation common stock held by the GRAT #1 but disclaims beneficial ownership except to the extent of his pecuniary interest therein.
- On March 23, 2009, the reporting person's spouse contributed 10,717 shares of M&T Bank Corporation common stock to a Grantor Retained Annuity Trust ("GRAT") of which the reporting person's spouse is trustee and of which the reporting person's spouse and her descendants are beneficiaries. The reporting person's spouse continues to report beneficial ownership of all of the M&T Bank Corporation common stock held by the GRAT but disclaims beneficial ownership except to the extent of her pecuniary interest therein.
- The indicated shares are held by a Grantor Retained Annuity Trust ("GRAT #2") of which the reporting person's spouse is trustee and of which the reporting person's spouse and her descendants are beneficiaries. The reporting person's spouse continues to report beneficial ownership of all of the M&T Bank Corporation common stock held by the GRAT #2 but disclaims beneficial ownership except to the extent of her pecuniary interest therein.

Remarks:

By: Brian R. Yoshida, Esq. 04/03/2009
 (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.