FORM 4

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP

OMB APPROVAL											
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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

1. Name and Address of Reporting Person* GARMAN RICHARD E					2. Issuer Name and Ticker or Trading Symbol M&T BANK CORP [MTB]								5. Relationship of Repo (Check all applicable) X Director			erson(s) to I		
					3. Date of Earliest Transaction (Month/Day/Year) 04/02/2007									fficer (give ti elow)	tle	Other below	(specify)	
(Street) EAST AUROR	AST NV 14052-2831					4. If Amendment, Date of Original Filed (Month/Day/Year)								6. Individual or Joint/Group Filing (Check Applicable Line) X Form filed by One Reporting Person Form filed by More than One Reporting Person				
(City)	(St		Zip)	on Doriv	votivo	tive Securities Acquired, Disposed of, or Beneficially Owned												
1. Title of Security (Instr. 3) 2. Transactic Date (Month/Day/				tion	on 2A. Deemed Execution Date,		d Date,	3. Transaction Code (Instr. 8)		4. Securities Acquired (A) or Disposed Of (D) (Instr. 3, 4 a 5)		ed (A) or	5. Amount of Securities Beneficially Owned Following		For (D)		7. Nature of Indirect Beneficial Ownership	
									Code	v	Amount	(A) or (D)	Price		orted saction(s) r. 3 and 4)			(Instr. 4)
Common Stock 04/02/20				2007	07		A ⁽¹⁾		112	A	\$115.	83 234	234,536.225(2)		D			
Common Stock													27	,153.576 ⁽³⁾			See footnote ⁽⁴⁾	
Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned (e.g., puts, calls, warrants, options, convertible securities)																		
Derivative Security (Instr. 3) Conversion or Exercise Price of Derivative Security Date (Month/Day/Year) (Month/Day/Year) Execution Date, if any (Month/Day/Year) (Month/Day/Year)				4. Transa Code (8)		5. Nu of Deriv Secu Acqu (A) oi Dispo of (D) (Instr and 5	ative rities ired osed	6. Date Exercisable and Expiration Date (Month/Day/Year) Date Expiration Exercisable Date			7. Title and Amount of Securities Underlying Derivative Security (Instr. 3 and 4) Amount or Number of Title Shares		8. Price Derivati Security (Instr. 5)	e derivativ	e es ally g	10. Ownership Form: Direct (D) or Indirect (I) (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. Includes 1,185.875 shares acquired between January 1, 2007 and March 31, 2007 through the reporting person's participation in a dividend reinvestment plan meeting the requirements of Rule 16a-11.
- 3. Includes 270.825 shares acquired between December 29, 2006 and March 31, 2007 through the reporting person's participation in a dividend reinvestment plan meeting the requirements of Rule 16a-11.
- 4. The indicated shares are held by the Garman Family Foundation, a charitable trust in which the reporting person has no pecuniary interest. The reporting person is a trustee of the Garman Family Foundation and holds voting and dispositive power over the shares held by it.

Remarks:

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

04/04/2007

** 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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