FORM 4

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington,	D.C.	20549

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

ENT 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* NEWMAN REGINALD B II (Last) (First) (Middle) 350 ESSJAY SUITE 304						2. Issuer Name and Ticker or Trading Symbol M&T BANK CORP [MTB] 3. Date of Earliest Transaction (Month/Day/Year) 10/02/2006 4. If Amendment, Date of Original Filed (Month/Day/Year)								(Check X	all app Direct Office below	blicable) ctor er (give title v)	ng Person(s) to Issuer 10% Owner Other (specify below) p Filing (Check Applicable		
(Street) WILLIA	MSVILLE (St		14221-8 Zip)	3242									X	X Form filed by One Reporting Person Form filed by More than One Reportin Person						
	Table I - Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned																			
1. Title of Security (Instr. 3) 2. Transa Date (Month/D				Execution Date,		3. Transaction Code (Instr. 8) 4. Securities Acquired (A) Disposed Of (D) (Instr. 3, 4				and 5) Secur Benef		cially d Following	6. Owner Form: Di (D) or Ind (I) (Instr.	rect lirect	7. Nature of Indirect Beneficial Ownership (Instr. 4)					
									Code	v	Amount	nt (A) or Pri		Price		Transaction(s) (Instr. 3 and 4)				(11341.4)
Common Stock 10/0			10/02	/2006	2006		A ⁽¹⁾		129		A	\$11	9.96		4,188	D				
Common Stock																:	1,230	I		By Wife ⁽²⁾
	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	onversion Exercise (Month/Day/Year) Erice of erivative ecurity Execution Date, if any (Month/Day/Year)			nsaction de (Instr. 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) Date Exercisable Expiration Date		7. Title and Amount of Securities Underlying Derivative Security (Instr. and 4) Amoun or Numbe of Title Shares		ount	nt er		9. Number of derivative Securities Beneficially Owned Following Reported Transaction (Instr. 4)	Owner Form Direct or Inc (I) (In		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)

10/04/2006

** 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.