

**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	
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1. Name and Address of Reporting Person* <b>KUGLER ADAM C</b>			2. Issuer Name and Ticker or Trading Symbol <b>M&amp;T BANK CORP [ MTB ]</b>			5. Relationship of Reporting Person(s) to Issuer (Check all applicable) Director 10% Owner <input checked="" type="checkbox"/> Officer (give title below) Other (specify below) <b>Executive VP &amp; Treasurer</b>			
(Last)	(First)	(Middle)	3. Date of Earliest Transaction (Month/Day/Year) <b>04/18/2008</b>			6. Individual or Joint/Group Filing (Check Applicable Line) <input checked="" type="checkbox"/> Form filed by One Reporting Person Form filed by More than One Reporting Person			
350 PARK AVENUE			4. If Amendment, Date of Original Filed (Month/Day/Year)						
(Street)	(City)	(State)	(Zip)						
NEW YORK	NY	10022-6022							

**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	04/18/2008		S		3,300	D	\$90.55	41,381	D	
Common Stock	04/18/2008		S		1,520	D	\$90.54	39,861	D	
Common Stock	04/18/2008		S		200	D	\$90.53	39,661	D	
Common Stock	04/18/2008		S		1,281	D	\$90.52	38,380	D	
Common Stock	04/18/2008		S		1,000	D	\$90.51	37,380	D	
Common Stock	04/18/2008		S		300	D	\$90.5	37,080	D	
Common Stock	04/18/2008		S		200	D	\$90.49	36,880	D	
Common Stock	04/18/2008		S		180	D	\$90.48	36,700	D	
Common Stock	04/18/2008		S		400	D	\$90.46	36,300	D	
Common Stock								1,000	I	See footnote <sup>(1)</sup>
Common Stock								1,000	I	See footnote <sup>(1)</sup>
Common Stock								1,000	I	See footnote <sup>(1)</sup>
Common Stock								620	I	See footnote <sup>(2)</sup>

**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)
				Code	V	(A)	(D)	Date Exercisable	Expiration Date					

**Explanation of Responses:**

- These shares are held in trust for the benefit of a child of the reporting person. The reporting person's spouse is a trustee of the trust.
- These shares are owned by a child of the reporting person under the Uniform Transfers to Minors Act for which the reporting person is custodian.

**Remarks:**

This is the second of two Form 4 filings by the reporting person to report the reporting person's transactions that occurred on April 18, 2008. Multiple Form 4 filings are required due to 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)

04/22/2008

\*\* Signature of Reporting Person Date

\* 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.**