FORM 4

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP

OMB APPRO)VAL					
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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* NEWMAN REGINALD B II						2. Issuer Name and Ticker or Trading Symbol M&T BANK CORP [MTB]									5. Relationshi (Check all app X Direct		licable)	g Perso	Person(s) to Issuer 10% Owner	
(Last) 350 ESS	ESSJAY					3. Date of Earliest Transaction (Month/Day/Year) 07/02/2007										Office below	er (give title v)	e Other below)		(specify
						4. If Amendment, Date of Original Filed (Month/Day/Year)									6. Individual or Joint/Group Filing (Check Applicable Line)					
(Street) WILLIAMSVILLE NY 14221-82				242											X Form filed by One Reporting Person Form filed by More than One Reporting Person					
(City)	(St	ate) (Zip)																	
Table I - Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned																				
1. Title of Security (Instr. 3) 2. Transac Date (Month/Date)						ay/Year) if an		A. Deemed xecution Date, any //onth/Day/Year)		Transaction Dispose Code (Instr. 5)		ities Acquired (A) d Of (D) (Instr. 3, 4			4 and Secu Bene		cially I Following	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)		7. Nature of Indirect Beneficial Ownership (Instr. 4)
							v	Amount	(<i>A</i>	A) or D)	Price	Trans		action(s) 3 and 4)			(1130.4)			
Common Stock 07/02/2							2007		A ⁽¹⁾		154		A	\$10	06.9		4,619		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)	/e Conversion Date Execution Date, or Exercise (Month/Day/Year) if any					Transaction Code (Instr.		rative rities dired rosed)	6. Date Exercisable and Expiration Date (Month/Day/Year)			7. Title and Amount of Securities Underlying Derivative Security (Instr. and 4)		str. 3	8. Price of Derivative Security (Instr. 5)		9. Number of derivative Securities Beneficially Owned Following Reported Transaction (Instr. 4)	Ov Fo Dir or (I)	10. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	11. Nature of Indirect Beneficial Ownership (Instr. 4)
						v	(A)	(D)	Date Exercisa	Date Expiration		Title	or	ount nber res						

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)

07/05/2007

** 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.

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.