FORM 4

obligations may continue. See Instruction 1(b).

Check this box if no longer subject to Section 16. Form 4 or Form 5

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, [D.C.	20549
---------------	------	-------

STATEMENT	OF CHANGES	IN BENEFICIAL	OWNERSHIP

OMB APPROVAL OMB Number: Estimated average burden hours per response: 0.5

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934 or Section 30(h) of the Investment Company Act of 1940

Name and Address of Reporting Person* Yonkman Mark W						2. Issuer Name and Ticker or Trading Symbol M&T BANK CORP [MTB]									k all appli Directo	onship of Reporting all applicable) Director		10% O	wner
(Last)	(F &T PLAZA	•	(Middle)			3. Date of Earliest Transaction (Month/Day/Year) 01/31/2007									Officer (give title below) Sr. VP/Gen		Other (specify below) eral Counsel		specify
(Street) BUFFAI (City)		tate)	14203-239 (Zip)		-	4. If Amendment, Date of Original Filed (Month/Day/Year)							Line) X	X Form filed by One Reporting Person Form filed by More than One Reporting Person					
1. Title of Security (Instr. 3) 2. Trans. Date			action	action 2A. Deemed Execution Day/Year) (Month/Day/Year)		3. 4. Securi Transaction Disposed Code (Instr. 5)		of, or Benefic rities Acquired (A) ed Of (D) (Instr. 3, 4		5. Am 4 and Secui Benet Owne		nt of es ally Following	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)		7. Nature of Indirect Beneficial Ownership				
Common Stock								Code	v	Amount	(A) (D)	Pri	(Instr. 3		tion(s)		D	(Instr. 4)	
	<u> </u>	1	able II -						ired, Di options								<u> </u>		
1. Title of Derivative Security (Instr. 3)	2. Conversion or Exercise Price of Derivative Security	3. Transaction Date (Month/Day/Year)	3A. Deeme Execution if any (Month/Day	Date, Transaction					6. Date Exercisab Expiration Date (Month/Day/Year)		Amount of		of s ng e Securi	S	8. Price of Derivative Security (Instr. 5)	9. Number derivative Securities Beneficial Owned Following Reported Transactio (Instr. 4)	e s ally	10. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	Beneficial Ownership (Instr. 4)
				Code		v	(A)		Date Exercisable			Title	Amou or Numb of Share	er					
Option (right to	\$121.31	01/31/2007			A		7,521		(1)	01	1/31/2017	Common Stock	7,52	1	(2)	7,521		D	

Explanation of Responses:

- 1. The option granted includes a total of 7,521 shares. 752 of the covered shares are exercisable on or after January 31, 2008; an additional 1,504 of the covered shares are exercisable on or after January 31, 2010; and the remaining 3,009 covered shares are exercisable on or after January 31, 2011.
- 2. The option was granted under an employee stock option plan maintained by M&T Bank Corporation, and therefore the reporting person paid no price for the option.

Remarks:

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

02/02/2007

** 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.