FORM 4

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, [D.C.	20549
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STATEMENT	OF CHANGES	IN BENEFICIAL	OWNERSHIP

OMB APPROVAL								
OMB Number:	3235-0287							
Estimated average burden								
hours per respense	0.5							

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* BUCKLEY MICHAEL D					2. Issuer Name and Ticker or Trading Symbol M&T BANK CORP [MTB]							(Ch	elationshi eck all ap X Dire	olicable)	g Person(s) to 10%	Issuer Owner	
(Last) (First) (Middle) 53 COWPER ROAD					3. Date of Earliest Transaction (Month/Day/Year) 01/03/2007									Offic belo	er (give title w)	Othe belo	r (specify w)
(Street) DUBLIN (City)			Zip)		4. If	4. If Amendment, Date of Original Filed (Month/Day/Year)							Line	e) <mark>X</mark> Forr	or Joint/Group Filing (Check Applicable m filed by One Reporting Person m filed by More than One Reporting son		
Table I - Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned																	
1. Title of Security (Instr. 3) 2. Transact Date (Month/Day				Execution Date,		3. Transaction Code (Instr. 8) 4. Securities Acquired (A) Disposed Of (D) (Instr. 3, 4)				5) Secur Benef	icially d Following	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	7. Nature of Indirect Beneficial Ownership (Instr. 4)				
							Code	v	Amount (A) or (D)		or	Price	Trans	action(s) 3 and 4)		(111501.4)	
Common Stock 01/03/				/2007	2007		A ⁽¹⁾		36 A		A :	\$122.1	6	132	D ⁽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)	erivative ecurity nstr. 3) Conversion or Exercise price of Derivative Security Date (Month/Day/Year) Execution Date, if any (Month/Day/Year) (Month/Day/Year)		4. Transa Code (1 8)		str. Derivative Securities Acquired (A) or Disposed of (D) (Instr. 3, 4 and 5)		6. Date Exercisable and Expiration Date (Month/Day/Year) Date Expiration Date Expiration Date		Amount of Securities Underlying Derivative Security (Instr. and 4)		unt ber	Price of erivative ecurity nstr. 5)	9. Number of derivative Securities Beneficially Owned Following Reported Transaction (Instr. 4)	Ownershi Form: Direct (D) or Indirect (I) (Instr. 4	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 has been designated by Allied Irish Banks, p.l.c. ("AIB"), to serve as a director of M&T Bank Corporation pursuant to contractual rights. AIB owns 26,700,000 shares of M&T Bank Corporation's common stock, beneficial ownership of which is disclaimed by the reporting person.

Remarks:

By: Brian R. Yoshida, Esq. 01/05/2007 (Attorney-In-Fact)

** 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.