

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	
OMB Number:	3235-0287
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1. Name and Address of Reporting Person* BENNETT ROBERT J (Last) (First) (Middle) 437 ROSEMEADE LANE (Street) NAPLES FL 34105 (City) (State) (Zip)	2. Issuer Name and Ticker or Trading Symbol M&T BANK CORP [MTB]	5. Relationship of Reporting Person(s) to Issuer (Check all applicable) <input checked="" type="checkbox"/> Director 10% Owner Officer (give title below) Other (specify below)
	3. Date of Earliest Transaction (Month/Day/Year) 05/13/2008	
		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

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	05/13/2008		s		600	D	\$91.5901	51,690	D	
Common Stock	05/13/2008		s		400	D	\$91.5972	51,290	D	
Common Stock	05/13/2008		s		1,000	D	\$91.6026	50,290	D	
Common Stock	05/13/2008		s		500	D	\$91.6044	49,790	D	
Common Stock	05/13/2008		s		1,000	D	\$91.609	48,790	D	
Common Stock	05/13/2008		s		1,500	D	\$91.619	47,290	D	
Common Stock	05/13/2008		s		600	D	\$91.64	46,690	D	
Common Stock	05/13/2008		s		1,000	D	\$91.6408	45,690	D	
Common Stock	05/13/2008		s		400	D	\$91.6472	45,290	D	
Common Stock	05/13/2008		s		600	D	\$91.66	44,690	D	
Common Stock	05/13/2008		s		400	D	\$91.669	44,290	D	
Common Stock	05/13/2008		s		1,000	D	\$91.6726	43,290	D	
Common Stock	05/13/2008		s		500	D	\$91.689	42,790	D	
Common Stock	05/13/2008		s		390	D	\$91.72	42,400	D	
Common Stock	05/13/2008		s		100	D	\$91.73	42,300	D	
Common Stock	05/13/2008		s		400	D	\$91.7308	41,900	D	
Common Stock	05/13/2008		s		510	D	\$91.75	41,390	D	
Common Stock	05/13/2008		s		200	D	\$91.7501	41,190	D	
Common Stock	05/13/2008		s		400	D	\$91.7572	40,790	D	
Common Stock	05/13/2008		s		500	D	\$91.7854	40,290	D	
Common Stock	05/13/2008		s		500	D	\$91.7936	39,790	D	
Common Stock	05/13/2008		s		1,000	D	\$91.8164	38,790	D	
Common Stock	05/13/2008		s		500	D	\$91.8572	38,290	D	
Common Stock	05/13/2008		s		1,000	D	\$91.8762	37,290	D	
Common Stock	05/15/2008		s		2,000	D	\$93.4	35,290	D	
Common Stock	05/15/2008		s		2,000	D	\$93.43	33,290	D	
Common Stock	05/15/2008		s		2,000	D	\$93.45	31,290	D	
Common Stock	05/15/2008		s		2,000	D	\$93.46	29,290	D	
Common Stock	05/15/2008		s		2,000	D	\$93.47	27,290	D	
Common Stock	05/15/2008		s		2,000	D	\$93.52	25,290	D	

**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:

Remarks:

This is the first of two Form 4 filings by the reporting person to report the reporting person's transactions that occurred on May 13, 2008 and May 15, 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)

05/15/2008

** 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.