SEC Form 4	
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(City)

FORM 4

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

Section 16.	ox if no longer subject to Form 4 or Form 5 nay continue. <i>See</i> (b).
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(State)

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934

OMB APPRC	VAL
OMB Number:	3235-0287
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hours per response:	0.5

			or Section 30(h) of the Investment Company Act of 1940						
1. Name and Address of Reporting Person* ALLYN WILLIAM F		erson*	2. Issuer Name and Ticker or Trading Symbol <u>M&T BANK CORP</u> [MTB]		5. Relationship of Reporting Person(s) to Issuer (Check all applicable)				
					Director	10% Owner			
(Last) (First) (M 4341 STATE STREET ROAD P.O. BOX 220	(Middle)	3. Date of Earliest Transaction (Month/Day/Year) 04/03/2006		Officer (give title below)	Other (specify below)				
(Street)	ELES NY	13153-0220	4. If Amendment, Date of Original Filed (Month/Day/Year)	6. Indiv Line) X	vidual or Joint/Group Filir Form filed by One Rej Form filed by More the Person	porting 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. Transa Code (8)		4. Securities Acquired (A) o Disposed Of (D) (Instr. 3, 4		3, 4 and 5)	5. Amount of Securities Beneficially Owned Following Reported	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	Transaction(s) (Instr. 3 and 4)		(11311.4)
Common Stock	04/03/2006		A ⁽¹⁾		107	Α	\$114.14	13,349.7213(2)	D	

Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned (e.g., puts, calls, warrants, options, convertible securities)

(0191, pato, 04					(eigi, pato, valio, valia, valiatio, optiono, contention 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. Transa Code (8)		of E		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			Date Exercisable	Expiration Date	Title	Amount or Number of Shares				

Explanation of Responses:

1. Stock received in lieu of cash fees pursuant to the M&T Bank Corporation Directors' Stock Plan.

(Zip)

2. Includes 24.5017 shares acquired between January 1, 2006 and March 31, 2006 through the reporting person's participation in the M&T Bank Corporation Dividend Reinvestment Plan. **Remarks:**

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

04/05/2006

** 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.