FORM 4

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP

	OMB APPROVAL									
	OMB Number:	3235-0287								
	Estimated average burden									
ı	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

					2. Issuer Name and Ticker or Trading Symbol M&T BANK CORP [MTB]								5. Relationship of Reporting Person(s) to Issuer (Check all applicable) Director 10% Owner X Officer (give title Other (specify below) Executive Vice President					
(Last) (First) (Middle) 255 EAST AVENUE					3. Date of Earliest Transaction (Month/Day/Year) 01/17/2006													
(Street) ROCHES (City)	ROCHESTER NY 14604-2624			4.1	4. If Amendment, Date of Original Filed (Month/Day/Year)								5. Individual or Joint/Group Filing (Check Applicable .ine) X Form filed by One Reporting Person Form filed by More than One Reporting Person					
		Tah	le I - No	n-Deri	ivativ	e Se	curities	s Ac	auired.	Dis	posed o	f. or Be	neficia	lly Owned				
1. Title of Security (Instr. 3) 2. Transacti Date (Month/Day				action	tion 2A. Deemed Execution Date,		3. 4. Securiti Transaction Disposed Code (Instr. 5)		ies Acquired (A) or Of (D) (Instr. 3, 4 and		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	Transactio (Instr. 3 an				(301 4)	
Common Stock 11/21/20					1/2005	005		G	V	400	D	(1)	31,2	31,228)		
Common Stock 11/21/20				1/2005	1005		G		200	A	(2)	893				By Daughter ⁽³⁾		
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. Transactic Code (Inst 8)		on of		6. Date Exercisable and Expiration Date (Month/Day/Year)		е	7. Title and Amoun 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. Ownersh Form: Direct (D or Indire (I) (Instr.	Beneficial Ownership ct (Instr. 4)
					Code	v	(A)	(D)	Date Exercisal		Expiration Date	Title	Amount or Number of Shares					
Option (right to buy)	\$108.93	01/17/2006			A		28,292		(4)		01/17/2016	Common Stock	28,292	(5) 2		292	D	

Explanation of Responses:

- 1. The reported transaction involves a transfer of securities by gift for which no payment of consideration was received by the reporting person.
- 2. The reported transaction involves a transfer of securities by gift for which no consideration was paid.
- 3. The reporting person disclaims beneficial ownership of the shares held by his daughter, and this report should not be deemed an admission that the reporting person is the beneficial owner of his daughter's shares for purposes of Section 16 or for any other purpose.
- 4. The option granted includes a total of 28,292 shares. 2,829 of the covered shares are exercisable on or after January 17, 2007; an additional 5,658 of the covered shares are exercisable on or after January 17, 2008; an additional 8,488 of the covered shares are exercisable on or after January 17, 2009; and the remaining 11,317 covered shares are exercisable on or after January 17, 2010.
- 5. 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. 01/19/2006 (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.