FORM 4

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington D.C. 20549

vvasiiiigio	II, D.C. 20349

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

Check this box if no longer subject to Section 16. Form 4 or Form 5 obligations may continue. See Instruction 1(b).

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP

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* DEVORRIS DONALD						2. Issuer Name and Ticker or Trading Symbol M&T BANK CORP [MTB]											all appli Direct	or		10% Ov	vner	
(Last) (First) (Middle) 101 LAKEMONT PARK BOULEVARD						3. Date of Earliest Transaction (Month/Day/Year) 04/01/2004											Officer (give title Other (specify below) below)					
(Street) ALTOON (City)		tate) (16602-594 (Zip)		-	4. If Amendment, Date of Original Filed (Month/Day/Year)									l	ine) X	′					
Table I - Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned																						
1. Title of Security (Instr. 3) 2. Transa Date (Month/Date)						ar) i	2A. Deemed Execution Date, if any (Month/Day/Year		·	3. Transac Code (Ir 8)	saction Dis		ecurities Acquired (A) posed Of (D) (Instr. 3, 4			4 and Securit Benefic Owned		es ially Following	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)		7. Nature of Indirect Beneficial Ownership	
										Code V		Amount		(A) or (D)	Price	е	Transac	Reported Transaction(s) (Instr. 3 and 4)			(Instr. 4)	
Common Stock 04/01/						04			A ⁽¹⁾		41		A	\$89	9.85	30,573			D			
Common Stock																3,250			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)	2. Conversion or Exercise Price of Derivative Security	3. Transaction Date (Month/Day/Year)	3A. Deeme Execution if any (Month/Da	Date,	4. Transactior Code (Instr. 8)				6. Date Exercisal Expiration Date (Month/Day/Year				7. Title and Amount of Securities Underlying Derivative Securi (Instr. 3 and 4)			De Se (In	Price of erivative ecurity nstr. 5)	9. Number derivative Securities Beneficially Owned Following Reported Transaction (Instr. 4)	y	10. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	11. Nature of Indirect Beneficial Ownership (Instr. 4)	
					Code	v	(A)	(D)	Dat Exe	te ercisable		opiration ate	Title		Amoun or Numbe of Shares	r						
Phantom Stock Units	(3)									(3)		(3)	Com Sto		(3)			1,417 ⁽⁴⁾		D		

Explanation of Responses:

- $1. \ Stock\ received\ in\ lieu\ of\ cash\ fees\ pursuant\ to\ the\ M\&T\ Bank\ Corporation\ Directors'\ Stock\ Plan.$
- 2. Jointly owned.
- 3. The reported phantom stock units resulted from the conversion of existing phantom stock units received by the reporting person under a director fee plan maintained by Keystone Financial, Inc., which was acquired by M&T Bank Corporation on October 6, 2000, and represent a like number of shares of M&T Bank Corporation common stock. The phantom stock units may be settled in shares of M&T Bank Corporation common stock or cash upon a distribution in accordance with the terms of the plan. The reported phantom stock units also include units acquired through the reporting person's participation in the dividend reinvestment feature of the plan.
- 4. The information reported is as of December 31, 2003

Remarks:

By: Brian R. Yoshida, Esq. (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.