FORM 4

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP

l	OMB APPRO	VAL
	OMB Number:	3235-0287
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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).

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*						2. Issuer Name and Ticker or Trading Symbol									5. Relationship of Reporting Person(s) to Issuer (Check all applicable)					
CALLA		M&T BANK CORP [MTB]									X	, ,		10%	Owner					
(Last) 45 OVER		3. Date of Earliest Transaction (Month/Day/Year) 04/03/2006										Office	er (give title v)	Othe belo	er (specify w)					
(Street) LOCUST VALLEY (City)	, NY		.1560 Zip)		4. If	4. If Amendment, Date of Original Filed (Month/Day/Year)									6. Individual or Joint/Group Filing (Check Applicable Line) X Form filed by One Reporting Person Form filed by More than One Reporting Person					
		Tabl	e I - Non	-Deriv	ative	Se	curitie	s Acc	quired,	, Dis	posed o	f, o	r Ben	efici	ally C	Dwne	ed			
1. Title of Security (Instr. 3) 2. Transac Date (Month/Date)						Execution Date,			Transaction Disposed C			ies Acquired (A) o Of (D) (Instr. 3, 4			l and 5) Secu Bend		cially I Following	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	7. Nature of Indirect Beneficial Ownership (Instr. 4)	
										v	Amount		(A) or (D)	Price		Transa	action(s) 3 and 4)		(1130.4)	
Common Stock 04/03						/2006					39		A	\$114	4.14		2,545	D		
		Та	ble II - D						,		osed of, onvertib				,	ned				
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/Day	Date,	4. Transaction Code (Instr. 8)		n of		6. Date Exercisal Expiration Date (Month/Day/Year		te	7. Title and Amount of Securities Underlying Derivative Security (Instrand 4)		nstr. 3			9. Number of derivative Securities Beneficially Owned Following Reported Transaction (Instr. 4)	Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	11. Nature of Indirect Beneficial Ownership (Instr. 4)	
					Code	v	(A)	(D)	Date Exercisa		Expiration Date	Title	or Nu of	mber ares						

Explanation of Responses:

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