

**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* <u>KUGLER ADAM C</u>  (Last) (First) (Middle) 350 PARK AVENUE  (Street) NEW YORK NY 10022-6022  (City) (State) (Zip)	2. Issuer Name and Ticker or Trading Symbol <u>M&amp;T BANK CORP [ MTB ]</u>	5. Relationship of Reporting Person(s) to Issuer (Check all applicable) Director 10% Owner <input checked="" type="checkbox"/> Officer (give title below) Other (specify below) <u>Executive VP &amp; Treasurer</u>
	3. Date of Earliest Transaction (Month/Day/Year) <u>04/18/2008</u>	
4. If Amendment, Date of Original Filed (Month/Day/Year)		

**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	04/18/2008		M		30,000	A	\$75.8	66,085	D	
Common Stock	04/18/2008		F		1,104	D	\$90.66	64,981	D	
Common Stock	04/18/2008		S		200	D	\$90.88	64,781	D	
Common Stock	04/18/2008		S		200	D	\$90.85	64,581	D	
Common Stock	04/18/2008		S		500	D	\$90.84	64,081	D	
Common Stock	04/18/2008		S		1,000	D	\$90.83	63,081	D	
Common Stock	04/18/2008		S		200	D	\$90.82	62,881	D	
Common Stock	04/18/2008		S		700	D	\$90.81	62,181	D	
Common Stock	04/18/2008		S		600	D	\$90.8	61,581	D	
Common Stock	04/18/2008		S		200	D	\$90.79	61,381	D	
Common Stock	04/18/2008		S		1,100	D	\$90.78	60,281	D	
Common Stock	04/18/2008		S		800	D	\$90.77	59,481	D	
Common Stock	04/18/2008		S		900	D	\$90.76	58,581	D	
Common Stock	04/18/2008		S		1,000	D	\$90.75	57,581	D	
Common Stock	04/18/2008		S		1,000	D	\$90.74	56,581	D	
Common Stock	04/18/2008		S		500	D	\$90.73	56,081	D	
Common Stock	04/18/2008		S		700	D	\$90.72	55,381	D	
Common Stock	04/18/2008		S		800	D	\$90.71	54,581	D	
Common Stock	04/18/2008		S		3,700	D	\$90.7	50,881	D	
Common Stock	04/18/2008		S		1,800	D	\$90.69	49,081	D	
Common Stock	04/18/2008		S		600	D	\$90.68	48,481	D	
Common Stock	04/18/2008		S		500	D	\$90.65	47,981	D	
Common Stock	04/18/2008		S		100	D	\$90.64	47,881	D	
Common Stock	04/18/2008		S		400	D	\$90.62	47,481	D	
Common Stock	04/18/2008		S		200	D	\$90.61	47,281	D	
Common Stock	04/18/2008		S		1,400	D	\$90.6	45,881	D	
Common Stock	04/18/2008		S		100	D	\$90.59	45,781	D	
Common Stock	04/18/2008		S		457	D	\$90.58	45,324	D	
Common Stock	04/18/2008		S		153	D	\$90.57	45,171	D	
Common Stock	04/18/2008		S		490	D	\$90.56	44,681	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	Title	Amount or Number of Shares				
Option (right to buy)	\$75.8	04/18/2008		M			30,000	(1)	01/15/2012	Common Stock	3,000	(2)	0	D	

**Explanation of Responses:**

1. Currently exercisable.
2. 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.      04/22/2008  
 (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.

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