FORM 4

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP

OMB APPROVAL								
OMB Number:	3235-028							
	urdon							

37 Estimated average burden 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* BUCKLEY MICHAEL D						2. Issuer Name and Ticker or Trading Symbol M&T BANK CORP [MTB]											o of Reporting licable) tor) to Is	
(Last) (First) (Middle) 53 COWPER ROAD						3. Date of Earliest Transaction (Month/Day/Year) 10/01/2007										Office	er (give title v)		Other (elow)	specify
(Street) DUBLIN (City)			Zip)		4. If	4. If Amendment, Date of Original Filed (Month/Day/Year)									Individue) X	Form	or Joint/Group Filing (Check Applicable m filed by One Reporting Person m filed by More than One Reporting son			
		Tabl	e I - No	n-Deriv	ative	Sec	curitie	s Ac	quired,	Dis	posed o	f, or	Ben	eficia	ılly C	wne	ed			
1. Title of Security (Instr. 3) 2. Transact Date (Month/Day					Execution Date,		3. Transaction Code (Instr. 8) 4. Securities Acquired (A) Disposed Of (D) (Instr. 3, 4				and 5) Securi		cially I Following	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)		7. Nature of Indirect Beneficial Ownership				
									Code	v	Amount	(A) or (D)		Price	- 1	Transa	ction(s) 3 and 4)			(Instr. 4)
Common Stock 10/0					/2007	2007		A ⁽¹⁾		53		4	\$103	.45	5 300		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	onversion Date Execution Date, if any incle of erivative Execution Date, if any (Month/Day/Year)			ransaction ode (Instr.) Derivative Securities Acquired (A) or Disposed of (D) (Instr. 3, 4 and 5)		ative rities ired osed . 3, 4	6. Date Exercisable and Expiration Date (Month/Day/Year) Date Exercisable Expiration Date			7. Title and Amount of Securities Underlying Derivative Security (Instr. and 4) Amoun or Numbe of Title Shares		ount nber	ıt r		9. Number of derivative Securities Beneficially Owned Following Reported Transaction (Instr. 4)	Owner Form: Direct or Ind (I) (Ins	(D) rect	11. Nature of Indirect Beneficial Ownership (Instr. 4)	

Explanation of Responses:

- 1. Stock received in lieu of cash fees pursuant to the M&T Bank Corporation Directors' Stock Plan.
- 2. The reporting person has been designated by Allied Irish Banks, p.l.c. ("AIB"), to serve as a director of M&T Bank Corporation pursuant to contractual rights. AIB owns 26,700,000 shares of M&T Bank Corporation's common stock, beneficial ownership of which is disclaimed by the reporting person.

Remarks:

By: Brian R. Yoshida, Esq. 10/03/2007 (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.