FORM 4

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP

OMB APPRO	VAL								
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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 Addres	ss of Reporting Person	n*	2. Issuer Name and Ticker or Trading Symbol M&T BANK CORP [MTB]		tionship of Reporting Pe all applicable) Director	10% Owner
(Last) 255 EAST AVE	(First)	(Middle)	3. Date of Earliest Transaction (Month/Day/Year) 05/01/2006	X	Officer (give title below) Executive Vice	Other (specify below) President
(Street) ROCHESTER (City)	NY (State)	14604-2624 (Zip)	4. If Amendment, Date of Original Filed (Month/Day/Year)	6. Indiv Line) X	idual or Joint/Group Filin Form filed by One Rep Form filed by More that Person	porting Person

ROCHESTER NY						X	Form filed by One Reporting Person Form filed by More than One Reporting Person				
(City) (Sta	te) (Zip)								Person		
	Table I - Non-De	rivative S	Securities Acq	uired,	Dis	posed of,	or Ben	eficially	Owned		
1. Title of Security (Instr.	Date	nsaction h/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. Amount of Securities Beneficially Owned Following Reported	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	7. Nature of Indirect Beneficial Ownership
				Code V		Amount (A) or (D)		Price	Transaction(s) (Instr. 3 and 4)		(Instr. 4)
Common Stock	05/	01/2006		M		15,000	Α	\$65.8	46,228	D	
Common Stock	05/	01/2006		M		1,319	A	\$75.8	47,547	D	
Common Stock	05/	01/2006		S		6,800	D	\$118	40,747	D	
Common Stock	05/	01/2006		S		200	D	\$118.03	40,547	D	
Common Stock	05/	01/2006		S		300	D	\$118.05	40,247	D	
Common Stock	05/	01/2006		S		200	D	\$118.08	40,047	D	
Common Stock	05/	01/2006		S		100	D	\$118.11	39,947	D	
Common Stock	05/	01/2006		S		100	D	\$118.16	39,847	D	
Common Stock	05/	01/2006		S		200	D	\$118.17	39,647	D	
Common Stock	05/	01/2006		S		100	D	\$118.21	39,547	D	
Common Stock	05/	01/2006		S		100	D	\$118.35	39,447	D	
Common Stock	05/	01/2006		S		100	D	\$118.36	39,347	D	
Common Stock	05/	01/2006		S		300	D	\$118.43	39,047	D	
Common Stock	05/	01/2006		S		100	D	\$118.48	38,947	D	
Common Stock	05/	01/2006		S		300	D	\$118.51	38,647	D	
Common Stock	05/	01/2006		S		400	D	\$118.56	38,247	D	
Common Stock	05/	01/2006		S		100	D	\$118.57	38,147	D	
Common Stock	05/	01/2006		S		500	D	\$118.58	37,647	D	
Common Stock	05/	01/2006		S		300	D	\$118.59	37,347	D	
Common Stock	05/	01/2006		S		100	D	\$118.63	37,247	D	
Common Stock	05/	01/2006		S		300	D	\$118.64	36,947	D	
Common Stock	05/	01/2006		S		100	D	\$118.78	36,847	D	
Common Stock	05/	01/2006		S		100	D	\$118.8	36,747	D	
Common Stock	05/	01/2006		S		100	D	\$118.82	36,647	D	
Common Stock	05/	01/2006		S		100	D	\$118.88	36,547	D	
Common Stock	05/	01/2006		S		200	D	\$118.89	36,347	D	
Common Stock	05/	01/2006		S		100	D	\$118.9	36,247	D	
Common Stock	05/	01/2006		S		100	D	\$118.93	36,147	D	
Common Stock	05/	01/2006		S		300	D	\$118.94	35,847	D	
Common Stock	05/	01/2006		S		800	D	\$118.95	35,047	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. Transa Code (8)		n of		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)	\$65.8	05/01/2006		M			15,000	(1)	01/16/2011	Common Stock	15,000	(2)	363	D	
Option (right to buy)	\$75.8	05/01/2006		M			1,319	(1)	01/15/2012	Common Stock	1,319	(2)	33,681	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:

This is the first of two Form 4 filings by the reporting person to report the reporting person's transactions that occurred on May 1, 2006. Multiple Form 4 filings are required due to SEC system limitations that do not allow more than 30 transactions to be reported in Table I.

By: Brian R. Yoshida, Esq. (Attorney-In-Fact)

05/03/2006

** 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).
- $\ ^{**} \ Intentional \ misstatements \ or \ omissions \ of facts \ constitute \ Federal \ Criminal \ Violations \ See \ 18 \ U.S.C. \ 1001 \ and \ 15 \ U.S.C. \ 78 ff(a). \\$

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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