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## FORM 4

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

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

OMB APPROVAL									
OMB Number:	3235-0287								
Estimated average burden									
hours per response.	05								

			2. Issuer Name <b>and</b> Ticker or Trading Symbol <u>M&amp;T BANK CORP</u> [ MTB ]		ationship of Reporting P < all applicable) Director	erson(s) to Issuer 10% Owner
(Last) 232 WEST 2	st) (First) (Middle) ? WEST 25 STREET		3. Date of Earliest Transaction (Month/Day/Year) 01/02/2008		Officer (give title below)	Other (specify below)
			4. If Amendment, Date of Original Filed (Month/Day/Year)	6. Indi Line)	vidual or Joint/Group Fil	ng (Check Applicable
(Street)	PA	16544		X	Form filed by One Re	porting Person
	111	10044	_		Form filed by More th Person	an One Reporting
(City)	(State)	(Zip)			1 013011	

## 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)					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	01/02/2008		A <sup>(1)</sup>		220	A	\$81.57	4,983	D	
Common Stock								400	I	By Trust

## 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)		of Deriv Secur Acqu (A) or Dispo of (D) (Instr	Derivative (Month/Day/Year) Securities Acquired (A) or Disposed		ate	7. Title Amour Securi Under Deriva Securi and 4)	nt of ties ying tive ty (Instr. 3	Derivative Security (Instr. 5) F F T	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				

Explanation of Responses:

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

Remarks:

<u>By: Brian R. Yoshida, Esq.</u> (<u>Attorney-In-Fact)</u>

01/04/2008

\*\* 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.