FORM 4

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP

Washington, D.C. 20549

OMB Number: 3235-0287 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

			or Section So(ii) or the investment Company Act of 1940							
1. Name and Addr	1 0		2. Issuer Name and Ticker or Trading Symbol M&T BANK CORP [MTB]		5. Relationship of Reporting Person(s) to Issuer (Check all applicable)					
GARMAN RICHARD E				X	Director	10% Owner				
(Last) 578 MILL ROA	(First)	(Middle)	3. Date of Earliest Transaction (Month/Day/Year) 04/19/2007		Officer (give title below)	Other (specify below)				
Street) EAST NY 14052-2831 AURORA		14052-2831	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						
(City)	(State)	(Zip)								

EAST NY AURORA	14052-2831						X	Form filed by One Reporting Person Form filed by More than One Reporting Person			
(City) (State)	(Zip)										
	Table I - Non-Derivative S			Dis						1	
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 Disposed Of			5. Amount of Securities Beneficially Owned Following	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	7. Nature of Indirect Beneficial Ownership	
			Code	v	Amount	(A) or (D)	Price	Reported Transaction(s) (Instr. 3 and 4)		(Instr. 4)	
Common Stock	04/19/2007		P		100	Α	\$111.35	234,636.225	D		
Common Stock	04/19/2007		P		100	Α	\$111.37	234,736.225	D		
Common Stock	04/19/2007		P		500	A	\$111.39	235,236.225	D		
Common Stock	04/19/2007		P		500	A	\$111.41	235,736.225	D		
Common Stock	04/19/2007		P		500	A	\$111.42	236,236.225	D		
Common Stock	04/19/2007		P		900	A	\$111.43	237,136.225	D		
Common Stock	04/19/2007		P		300	A	\$111.44	237,436.225	D		
Common Stock	04/19/2007		P		1,100	A	\$111.46	238,536.225	D		
Common Stock	04/19/2007		P		200	A	\$111.48	238,736.225	D		
Common Stock	04/19/2007		P		300	A	\$111.49	239,036.225	D		
Common Stock	04/19/2007		P		800	A	\$111.5	239,836.225	D		
Common Stock	04/19/2007		P		200	A	\$111.51	240,036.225	D		
Common Stock	04/19/2007		P		200	A	\$111.52	240,236.225	D		
Common Stock	04/19/2007		P		900	A	\$111.53	241,136.225	D		
Common Stock	04/19/2007		P		600	A	\$111.54	241,736.225	D		
Common Stock	04/19/2007		P		5,100	A	\$111.55	246,836.225	D		
Common Stock	04/19/2007		P		400	A	\$111.56	247,236.225	D		
Common Stock	04/19/2007		P		200	A	\$111.57	247,436.225	D		
Common Stock	04/19/2007		P		400	A	\$111.59	247,836.225	D		
Common Stock	04/19/2007		P		200	A	\$111.6	248,036.225	D		
Common Stock	04/19/2007		P		100	A	\$111.61	248,136.225	D		
Common Stock	04/19/2007		P		100	A	\$111.62	248,236.225	D		
Common Stock	04/19/2007		P		300	A	\$111.63	248,536.225	D		
Common Stock	04/19/2007		P		100	Α	\$111.65	248,636.225	D		
Common Stock	04/19/2007		P		200	Α	\$111.66	248,836.225	D		
Common Stock	04/19/2007		P		300	Α	\$111.67	249,136.225	D		
Common Stock	04/19/2007		P		100	Α	\$111.69	249,236.225	D		
Common Stock	04/19/2007		P		300	Α	\$111.7	249,536.225	D		
Common Stock	04/19/2007		P		1,600	Α	\$111.71	251,136.225	D		

		Tabl	e I - Non-I	Derivative	Se	curitie	s Acc	quired,	Dis	posed o	f, or E	Benefic	ially	Owne	ed		
1. Title of Security (Instr. 3)				Transaction ate Month/Day/Yea	Day/Year) if		2A. Deemed Execution Date, if any (Month/Day/Year)		3. Transaction Code (Instr. 8)		es Acquired (A) or Of (D) (Instr. 3, 4 and 5			5. Amount of Securities Beneficially Owned Following Reported		6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	7. Nature of Indirect Beneficial Ownership (Instr. 4)
								Code	V Amount		(A) or (D) Pric		е	Transa	action(s) 3 and 4)		(instr. 4)
Common Stock				04/19/2007	9/2007			P		800	A \$111		11.72	251,936.225		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 Da if any (Month/Day/N	ate, Trans	Transaction Code (Instr.		or of of or. Of or.		6. Date Exercis Expiration Dat (Month/Day/Ye		7. Title and Amount of Securities Underlying Derivative Security (Instr. and 4) Amount of Numbe of		Deri Seco (Inst	rice of vative urity tr. 5)	9. Number of derivative Securities Beneficially Owned Following Reported Transaction(s (Instr. 4)	Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	11. Nature of Indirect Beneficial Ownership (Instr. 4)

Explanation of Responses:

Remarks:

This is the first of two Form 4 filings by the reporting person to report the reporting person's transactions that occurred on April 19, 2007. 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.

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

04/23/2007

** 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.