FORM 4

## UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

## STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP

OMB APPROVAL								
OMB Number:	3235-0287							
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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*  LEVITT ARTHUR JR					2. Issuer Name <b>and</b> Ticker or Trading Symbol M&T BANK CORP [ MTB ]									heck all a	ship of Reportin applicable) rector ficer (give title		10% C	wner		
(Last) (First) (Middle) INTEGRATED PROFESSIONAL SERVICES C/O RON KAYE 219-12 74TH AVENUE					3. Date of Earliest Transaction (Month/Day/Year) 07/24/2007									Officer (give title below)  Advisory Director						
(Street) BAYSIDE NY 11364 (City) (State) (Zip)					4. If	4. If Amendment, Date of Original Filed (Month/Day/Year)									6. Individual or Joint/Group Filing (Check Applicable ine)  X Form filed by One Reporting Person Form filed by More than One Reporting Person					
		Tabl	e I - No	n-Deriv	ative	Sec	uritie	s Ac	quired,	Dis	posed o	f, or	Ben	eficia	ally Ow	ned				
1. Title of Security (Instr. 3)  2. Transact Date (Month/Date)					Execution Date,		Date,	Transaction Dispose Code (Instr.			ties Acquired (A) o I Of (D) (Instr. 3, 4			d 5) Sec Ber Owi	mount of urities eficially ned Following orted	Form:	nership : Direct Indirect str. 4)	7. Nature of Indirect Beneficial Ownership		
									Code	v	Amount	( <i>A</i>	) or )	Price	Trai	nsaction(s) tr. 3 and 4)			(Instr. 4)	
Common Stock																19,914		D		
Common Stock 07/24/2				2007			A		550		A	\$106	.29	12,445		I	By Wife			
		Та									sed of, onvertib				y Owne	d				
Derivative   Conversion   Dat		3. Transaction Date  Month/Day/Year)  Amount of the control of the		n Date, Trans Code			str. Derivative Securities Acquired (A) or Disposed of (D) (Instr. 3, 4 and 5)		6. Date Expiratic (Month/L	on Dai		or		ount	8. Price of Derivative Security (Instr. 5)		Ov Fo Di or (I)	o. wnership orm: irect (D) r Indirect (Instr. 4)	11. Nature of Indirect Beneficial Ownership (Instr. 4)	

Explanation of Responses:

Remarks:

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

\*\* Signature of Reporting Person Date

\*\* Signature of Reporting Persor

Reminder: Report on a separate line for each class of securities beneficially owned directly or indirectly.

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.

<sup>\*</sup> If the form is filed by more than one reporting person, see Instruction 4 (b)(v).

<sup>\*\*</sup> Intentional misstatements or omissions of facts constitute Federal Criminal Violations See 18 U.S.C. 1001 and 15 U.S.C. 78ff(a).