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* RICH MELINDA R						2. Issuer Name and Ticker or Trading Symbol M&T BANK CORP [MTB]								5. Relationship of Reporting Person(s) to Issuer (Check all applicable) Director 10% Owner Officer (give title X Other (specify below) Director/subsidiary of Issuer					
(Last) ONE RO	(Last) (First) (Middle) ONE ROBERT RICH WAY					3. Date of Earliest Transaction (Month/Day/Year) 01/03/2007													
(Street) BUFFAL (City)			14213- Zip)	1795	4. If	4. If Amendment, Date of Original Filed (Month/Day/Year)								Individual or Joint/Group Filing (Check Applicable Line) X Form filed by One Reporting Person Form filed by More than One Reporting Person					
		Tabl	e I - N	lon-Deriv	ative/	Sec	uritie	s Ac	quire	d, D	sposed o	f, or B	enefic	ally Own	ed				
1. Title of Security (Instr. 3) 2. Transact Date (Month/Day				Execution Date,				Disposed Of	s Acquired (A) or of (D) (Instr. 3, 4 and		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	Transac	Reported Transaction(s) (Instr. 3 and 4)			(Instr. 4)			
Common Stock 01/03/200				007	07			A ⁽¹⁾		57	A	\$122.	6 6,521	6,521.566 ⁽²⁾		D			
Common Stock													20	200 ⁽³⁾		I	RER Family Partnership, L.P.		
		Та	ıble II								oosed of, convertib				l				
1. Title of Derivative Security (Instr. 3)	Conversion or Exercise Price of Derivative Security Date (Month/Day/Year) Execution Date, if any (Month/Day/Y			4. Transa Code (8)		5. Nu of Deriv Secu Acqu (A) of Dispo of (D) (Instrand 5	rities lired r osed) r. 3, 4	Expira (Mont	e Exer ation D h/Day/	Year) Securities Underlying Derivative Security (Instr. and 4) Amoun or Numbei of		t of ies ying ive y (Instr. 3 Amount or Number of	8. Price of Derivative Security (Instr. 5)	Derivative derivative Security		10. Ownersh Form: Direct (D or Indirec (I) (Instr.	Beneficial Ownership ct (Instr. 4)		

Explanation of Responses:

- 1. Stock received in lieu of cash fees pursuant to the M&T Bank Corporation Directors' Stock Plan.
- 2. Includes 12.4604 shares acquired between October 1, 2006 and December 31, 2006 through the reporting person's participation in the M&T Bank Corporation Dividend Reinvestment Plan.
- 3. The reporting person disclaims beneficial ownership of the M&T Bank Corporation common stock held by the RER Family Partnership, L.P., except to the extent of her pecuniary interest therein.

Remarks:

By: Brian R. Yoshida, Esq. (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.