M&T BANK CORP Form 4/A September 19, 2006

FORM 4

UNITED STATES SECURITIES AND EXCHANGE COMMISSION Washington, D.C. 20549

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP OF

OMB APPROVAL OMB

Number:

3235-0287

Expires:

5. Relationship of Reporting Person(s) to

D

D

D

D

28,026

44.2063

\$ 122.93 27,826

\$ 122.94 27,326

\$ 122.95 27,226

January 31, 2005

0.5

Estimated average burden hours per

response...

subject to Section 16. Form 4 or Form 5 obligations may continue.

Check this box

if no longer

SECURITIES Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934,

Section 17(a) of the Public Utility Holding Company Act of 1935 or Section 30(h) of the Investment Company Act of 1940

2. Issuer Name and Ticker or Trading

1(b).

Common

Common

Common

Common

Stock

Stock

Stock

Stock

08/24/2006

08/24/2006

08/24/2006

08/24/2006

(Print or Type Responses)

1. Name and Address of Reporting Person *

See Instruction

SPYCHALA MICHAEL R			Symbol	Symbol M&T BANK CORP [MTB]				Issuer (Check all applicable)			
(Last) (First) (Middle) ONE M&T PLAZA			(Month/					Director _X_ Officer (give ti	10%	Owner	
	BUFFALO	(Street)	Filed(Mo 08/25/2	onth/Day/Yea	Oate Origina	ıl	- -	5. Individual or Join Applicable Line) _X_ Form filed by On _ Form filed by Money Person	e Reporting Per	rson	
	(City)	(State)	(Zip) Tab	ole I - Non-	Derivative	Secur	ities Acqui	ired, Disposed of, o	or Beneficiall	y 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)	4. Securition Dispose (Instr. 3, 4)	ed of (5. Amount of Securities Beneficially Owned Following Reported Transaction(s) (Instr. 3 and 4)	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	7. Nature of Indirect Beneficial Ownership (Instr. 4)	
	Common Stock	08/24/2006		M	10,000	A	\$ 29	20,526	D		

7,500

200

500

100

D

D

M

S

S

S

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Common Stock	08/24/2006	S	400	D	\$ 122.96 26,826	D
Common Stock	08/24/2006	S	1,600	D	\$ 122.97 25,226	D
Common Stock	08/24/2006	S	100	D	\$ 122.98 25,126	D
Common Stock	08/24/2006	S	200	D	\$ 123 24,926	D
Common Stock	08/24/2006	S	500	D	\$ 123.01 24,426	D
Common Stock	08/24/2006	S	100	D	\$ 123.02 24,326	D
Common Stock	08/24/2006	S	1,200	D	\$ 123.06 23,126	D
Common Stock	08/24/2006	S	300	D	\$ 123.07 22,826	D
Common Stock	08/24/2006	S	100	D	\$ 123.08 22,726	D
Common Stock	08/24/2006	S	500	D	\$ 123.13 22,226	D
Common Stock	08/24/2006	S	400	D	\$ 123.16 21,826	D
Common Stock	08/24/2006	S	100	D	\$ 123.17 21,726	D
Common Stock	08/24/2006	S	200	D	\$ 123.18 21,526	D
Common Stock	08/24/2006	S	400	D	\$ 123.2 21,126	D
Common Stock	08/24/2006	S	600	D	\$ 123.22 20,526	D
Common Stock	08/24/2006	S	200	D	\$ 123.23 20,326	D
Common Stock	08/24/2006	S	500	D	\$ 123.24 19,826	D
Common Stock	08/24/2006	S	200	D	\$ 123.25 19,626	D
Common Stock	08/24/2006	S	100	D	\$ 123.27 19,526	D
Common Stock	08/24/2006	S	100	D	\$ 123.33 19,426	D
	08/24/2006	S	100	D	\$ 123.35 19,326	D

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Common Stock								
Common Stock	08/24/2006	S	200	D	\$ 123.5	19,126	D	
Common Stock	08/24/2006	S	130	D	\$ 123.52	18,996	D	
Common Stock	08/24/2006	F	1,459	D	\$ 123.39	17,537	D	
Common Stock	08/24/2006	M	1,500	A	\$ 29	1,500	I	By Wife

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

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SEC 1474 (9-02)

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. Transactic Code (Instr. 8)	5. Number of iorDerivative Securities Acquired (A) or Disposed of (D) (Instr. 3, 4, and 5)		6. Date Exercisable and Expiration Date (Month/Day/Year)		7. Title and Amount of Underlying Securities (Instr. 3 and 4)	
				Code V	(A)	(D)	Date Exercisable	Expiration Date	Title	Amount or Number of Shares
Option (Right to buy)	\$ 29	08/24/2006		M		10,000	<u>(1)</u>	01/21/2007	Common Stock	10,000
Option (Right to buy)	\$ 44.2063	08/24/2006		M		7,500	<u>(1)</u>	01/20/2008	Common Stock	7,500
Option (Right to buy)	\$ 29	08/24/2006		M		1,500	<u>(1)</u>	01/21/2007	Common Stock	1,500
Option (Right to buy)	\$ 44.2063	08/24/2006		M		1,000	<u>(1)</u>	01/20/2008	Common Stock	1,000

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Reporting Owners

Reporting Owner Name / Address Relationships

Director 10% Owner Officer Other

SPYCHALA MICHAEL R ONE M&T PLAZA

Sr. VP & Controller

BUFFALO, NY 14203-2399

Signatures

By: Brian R. Yoshida, Esq. 09/19/2006 (Attorney-In-Fact)

**Signature of Reporting Person Date

Explanation of Responses:

- * 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).
- (1) Currently exercisable.

Remarks:

This is the first of two Amended Form 4 filings by the reporting person to correct a clerical error that overstated the amount of Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, *see* Instruction 6 for procedure. Potential persons who are to respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB number.

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