M&T BANK CORP Form 4 April 23, 2007

FORM 4

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

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP OF

SECURITIES

OMB Number:

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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 See Instruction

1(b).

(Print or Type Responses)

1. Name and Address of Reporting Person * GARMAN RICHARD E			2. Issuer Name and Ticker or Trading Symbol M. S.T. D.A.N.K. CORD IMTRI	5. Relationship of Reporting Person(s) to Issuer		
(Last) (First) (Middle)		(Middle)	M&T BANK CORP [MTB] 3. Date of Earliest Transaction	(Check all applicable)		
` '	, ,	()	(Month/Day/Year)	_X_ Director 10% Owner		
578 MILL ROAD			04/19/2007	Officer (give title Other (specify below)		
	(Street)		4. If Amendment, Date Original	6. Individual or Joint/Group Filing(Check		
			Filed(Month/Day/Year)	Applicable Line) _X_ Form filed by One Reporting Person		
EAST AURORA, NY 14052-2831				Form filed by More than One Reporting Person		

(City)	(State)	(Zip) Tabl	e I - Non-I	Derivative	Secu	rities Acqu	ired, Disposed of,	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. Securi or(A) or Di (Instr. 3,	ispose	d of (D)	5. Amount of Securities Beneficially Owned Following Reported Transaction(s)	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	7. Nature of Indirect Beneficial Ownership (Instr. 4)
			Code V	Amount	or (D)	Price	(Instr. 3 and 4)	(1115111 1)	
Common Stock	04/19/2007		P	100	A	\$ 111.73	252,036.225	D	
Common Stock	04/19/2007		P	1,000	A	\$ 111.76	253,036.225	D	
Common Stock	04/19/2007		P	300	A	\$ 111.77	253,336.225	D	
Common Stock	04/19/2007		P	200	A	\$ 111.8	235,536.225	D	
Common Stock	04/19/2007		P	200	A	\$ 111.81	253,736.225	D	
	04/19/2007		P	100	A		253,836.225	D	

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Common Stock					\$ 111.83			
Common Stock	04/19/2007	P	500	A	\$ 111.85	254,336.225	D	
Common Stock	04/19/2007	P	1,000	A	\$ 111.86	255,336.225	D	
Common Stock	04/19/2007	P	2,000	A	\$ 111.87	257,336.225	D	
Common Stock	04/19/2007	P	100	A	\$ 111.88	257,436.225	D	
Common Stock	04/19/2007	P	100	A	\$ 111.89	257,536.225	D	
Common Stock	04/19/2007	P	200	A	\$ 111.91	257,736.225	D	
Common Stock						27,153.576	I	See footnote

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

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9. Nu Deriv Secur Bene Own Follo Repo Trans (Instr

Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned (e.g., puts, calls, warrants, options, convertible securities)

1. Title of	2.	3. Transaction Date	3A. Deemed	4.	5.	6. Date Exerc	cisable and	7. Title	e and	8. Price of	
Derivative	Conversion	(Month/Day/Year)	Execution Date, if	Transact	ionNumber	Expiration Da	ate	Amou	nt of	Derivative	
Security (Instr. 3)	or Exercise Price of Derivative Security	•	any (Month/Day/Year)	Code (Instr. 8)	of Derivative Securities Acquired (A) or		Year)	Under Securi (Instr.	, ,	Security (Instr. 5)	
					Disposed of (D) (Instr. 3, 4, and 5)						
					· (1) (D)	Date Exercisable	Expiration Date	Title	Amount or Number of		
				Code V	(A) (D)				Shares		

Reporting Owners

Reporting Owner Name / Address	Relationships					
	Director	10% Owner	Officer	Other		

Reporting Owners 2

GARMAN RICHARD E 578 MILL ROAD X EAST AURORA, NY 14052-2831

Signatures

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

04/23/2007

**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).
 - The indicated shares are held by the Garman Family Foundation, a charitable trust in which the reporting person has no pecuniary
- (1) interest. The reporting person is a trustee of the Garman Family Foundation and holds voting and dispositive power over the shares held by it.

Remarks:

This is the second of two Form 4 filings by the reporting person to report the reporting person's transactions that occurred on A Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, *see* Instruction 6 for procedure.

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