Bojdak Robert J Form 4 February 04, 2008

FORM 4

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

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP OF

SECURITIES

OMB APPROVAL OMB

3235-0287 Number: January 31,

Expires: 2005

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obligations may continue. See Instruction

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

1(b).

(Print or Type Responses)

Name and Address of Reporting Person * Bojdak Robert J	2. Issuer Name and Ticker or Trading Symbol	5. Relationship of Reporting Person(s) to Issuer		
(T.) (C.)	M&T BANK CORP [MTB]	(Check all applicable)		
(Last) (First) (Middle)	3. Date of Earliest Transaction			
ONE FOUNTAIN PLAZA	(Month/Day/Year) 01/31/2008	Director 10% Owner X Officer (give title Other (specification) below) Executive Vice President		
(Street)	4. If Amendment, Date Original	6. Individual or Joint/Group Filing(Check		
BUFFALO, NY 14203-1495	Filed(Month/Day/Year)	Applicable Line) _X_ Form filed by One Reporting Person Form filed by More than One Reporting Person		

(City)	(State) (Z	Zip) Table	I - Non-Do	erivative Secu	rities Ac	quired, Disposed	of, or Beneficia	lly Owned
1.Title of Security (Instr. 3)	2. Transaction Date (Month/Day/Year)	2A. Deemed Execution Date, if any	3. Transactio	4. Securities on Acquired (A) Disposed of (5. Amount of Securities Beneficially	6. Ownership Form: Direct (D) or	7. Nature of Indirect Beneficial
((Month/Day/Year)	(Instr. 8)	(Instr. 3, 4 and (A) or Amount (D)	d 5)	Owned Following Reported Transaction(s) (Instr. 3 and 4)	Indirect (I) (Instr. 4)	Ownership (Instr. 4)
Common Stock					,	1,001	I	401 (k) Plan (1)

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

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

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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. Transacti Code (Instr. 8)	5. Number of orDerivative 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)	\$ 91.28	01/31/2008		A	23,344	(2)	01/31/2018	Common Stock	23,344
Phantom Common Stock Units	<u>(4)</u>					<u>(4)</u>	<u>(4)</u>	Common Stock	<u>(4)</u>

Reporting Owners

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

Bojdak Robert J

ONE FOUNTAIN PLAZA

Executive Vice President

Signatures

BUFFALO, NY 14203-1495

By: Brian R. Yoshida, Esq. (Attorney-In-Fact) 02/04/2008

**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) The information presented is as of December 31, 2007.
- The option granted includes a total of 23,344 shares. 2,334 of the covered shares are exercisable on or after January 31, 2009; an additional 4,669 of the covered shares are exercisable on or after January 31, 2010; an additional 7,003 of the covered shares are exercisable on or after January 31, 2011; and the remaining 9,338 covered shares are exercisable on or after January 31, 2012.
- (3) The option was granted under an employee stock option plan maintained by M&T Bank Corporation, and therefore the reporting person paid no price for the option.
- The reported phantom common stock units were held by the reporting person in an excess benefit plan account maintained by M&T Bank Corporation and represented a like number of shares of M&T Bank Corporation common stock. The phantom common stock units were settled in cash and distributed in accordance with the terms of the plan. The reported phantom common stock units also included units acquired through the dividend reinvestment feature of the plan.

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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