

M&T BANK CORP
 Form 4
 May 15, 2007

FORM 4

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

OMB APPROVAL

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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).

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP OF 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

(Print or Type Responses)

1. Name and Address of Reporting Person *
PEREIRA JORGE G

(Last) (First) (Middle)

350 PARK AVENUE, 6TH FLOOR

(Street)

NEW YORK, NY 10022-6022

(City) (State) (Zip)

2. Issuer Name and Ticker or Trading Symbol
M&T BANK CORP [MTB]

3. Date of Earliest Transaction (Month/Day/Year)
05/11/2007

4. If Amendment, Date Original Filed(Month/Day/Year)

5. Relationship of Reporting Person(s) to Issuer

(Check all applicable)

Director 10% Owner
 Officer (give title below) Other (specify below)
 Vice Chairman

6. Individual or Joint/Group Filing(Check Applicable Line)
 Form filed by One Reporting Person
 Form filed by More than One Reporting Person

Table I - Non-Derivative Securities Acquired, Disposed of, or Beneficially 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. Securities Acquired (A) or Disposed of (D) (Instr. 3, 4 and 5)	(A) or (D)	Price	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 Ownership (Instr. 4)
Common Stock	05/14/2007		S	100	D	\$ 112.22	1,558,600	I	By One or More Controlled Corporations
Common Stock	05/14/2007		S	100	D	\$ 112.23	1,558,500	I	By One or More Controlled Corporations
Common Stock	05/14/2007		S	100	D	\$ 112.24	1,558,400	I	By One or More Controlled Corporations

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Common Stock	05/14/2007	S	200	D	\$ 112.25	1,558,200	I	By One or More Controlled Corporations
Common Stock	05/14/2007	S	100	D	\$ 112.26	1,558,100	I	By One or More Controlled Corporations
Common Stock	05/14/2007	S	100	D	\$ 112.31	1,558,000	I	By One or More Controlled Corporations
Common Stock	05/14/2007	S	100	D	\$ 112.33	1,557,900	I	By One or More Controlled Corporations
Common Stock	05/14/2007	S	200	D	\$ 112.36	1,557,700	I	By One or More Controlled Corporations
Common Stock	05/14/2007	S	100	D	\$ 112.37	1,557,600	I	By One or More Controlled Corporations
Common Stock	05/14/2007	S	100	D	\$ 112.49	1,557,500	I	By One or More Controlled Corporations
Common Stock	05/14/2007	S	100	D	\$ 112.5	1,557,400	I	By One or More Controlled Corporations
Common Stock	05/14/2007	S	100	D	\$ 112.55	1,557,300	I	By One or More Controlled Corporations
Common Stock	05/14/2007	S	200	D	\$ 112.56	1,557,100	I	By One or More Controlled Corporations
Common Stock	05/14/2007	S	100	D	\$ 112.59	1,557,000	I	By One or More Controlled Corporations
	05/14/2007	S	100	D		1,556,900	I	

Common Stock	\$ 112.69	By One or More Controlled Corporations
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Reminder: Report on a separate line for each class of securities beneficially owned directly or indirectly.

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(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. Transaction Code (Instr. 8)	5. Number of Derivative 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)	8. Price of Derivative Security (Instr. 5)	9. Number of Derivative Securities Beneficially Owned (Instr. 3 and 4)
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Reporting Owners

Reporting Owner Name / Address	Relationships			
	Director	10% Owner	Officer	Other
PEREIRA JORGE G 350 PARK AVENUE 6TH FLOOR NEW YORK, NY 10022-6022	X		Vice Chairman	

Signatures

By: Brian R. Yoshida, Esq.
(Attorney-In-Fact) 05/15/2007

____ 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).

Remarks:

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This is the second of two Form 4 filings by the reporting person to report the reporting person's transactions that occurred on M

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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