

SPYCHALA MICHAEL R
Form 4
February 04, 2008

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 *
SPYCHALA MICHAEL R

(Last) (First) (Middle)

ONE M&T PLAZA

(Street)

BUFFALO, NY 14203-2399

(City) (State) (Zip)

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

3. Date of Earliest Transaction
(Month/Day/Year)
01/31/2008

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)
Sr. VP & Controller

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)	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 Ownership (Instr. 4)
				(A) or (D) Price			
Common Stock					17,537	D	
Common Stock					1,482.2028 ⁽¹⁾	I	By Son ⁽²⁾
Common Stock					1,482.2028 ⁽¹⁾	I	By Daughter ⁽³⁾
Common Stock					1,012	I	401(k) Plan ⁽⁴⁾
Common Stock					1,736	I	401 (k) Plan by

Wife (4)

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. Amount or Number of Shares
Option (Right to buy)	\$ 91.28	01/31/2008		A	14,512	(5) 01/31/2018	Common Stock	14,512

Reporting Owners

Reporting Owner Name / Address	Relationships			
	Director	10% Owner	Officer	Other
SPYCHALA MICHAEL R ONE M&T PLAZA BUFFALO, NY 14203-2399			Sr. VP & Controller	

Signatures

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) Includes 37.7598 shares acquired between July 1, 2007 and January 31, 2008 through participation in the M&T Bank Corporation Dividend Reinvestment Plan.
- (2) These shares are owned by the son of the reporting person under the Uniform Transfers to Minors Act for which the reporting person is custodian.
- (3) These shares are owned by the daughter of the reporting person under the Uniform Transfers to Minors Act for which a member of the reporting person's immediate family is custodian.

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- (4) The information presented is as of December 31, 2007.

The option granted includes a total of 14,512 shares. 1,451 of the covered shares are exercisable on or after January 31, 2009; an

- (5) additional 2,902 of the covered shares are exercisable on or after January 31, 2010; an additional 4,354 of the covered shares are exercisable on or after January 31, 2011; and the remaining 5,805 covered shares are exercisable on or after January 31, 2012.
- (6) 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.

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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