M&T BANK CORP

Form 4

February 02, 2007

FORM 4

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

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP OF

SECURITIES

OMB 3235-0287

OMB APPROVAL

Number:

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obligations

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

may continue. See Instruction

1(b).

(Print or Type Responses)

1. Name and Address of Reporting Person ** KUGLER ADAM C			2. Issuer Name and Ticker or Trading Symbol M&T BANK CORP [MTB]	5. Relationship of Reporting Person(s) to Issuer (Check all applicable)		
(Last)	(First)	(Middle)	3. Date of Earliest Transaction	(спеск ан аррисанс)		
350 PARK AVENUE			(Month/Day/Year) 01/31/2007	Director 10% Owner _X Officer (give title Other (specify below) Executive VP & Treasurer		
(Street)			4. If Amendment, Date Original	6. Individual or Joint/Group Filing(Cho		
NEW YORK, NY 10022-6022			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	e I - Non-D	erivative Securities A	equired, Disposed	of, or Beneficia	lly Owned
1.Title of Security (Instr. 3)	2. Transaction Date (Month/Day/Year)	2A. Deemed Execution Date, if any (Month/Day/Year)	3. Transactic Code (Instr. 8)	4. Securities onAcquired (A) or Disposed of (D) (Instr. 3, 4 and 5) (A) or Amount (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 Indirect Beneficial Ownership (Instr. 4)
Common Stock					33,209	D	
Common Stock					1,000	I	See footnote (1)
Common Stock					1,000	I	See footnote (1)
Common Stock					1,000	I	See footnote (1)
Common Stock					620	I	See footnote (2)

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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	2.	3. Transaction Date	3A. Deemed	4.	5. Number of	6. Date Exer	cisable and	7. Title and	Amount of
Derivative	Conversion	(Month/Day/Year)	Execution Date, if	Transacti	orDerivative	Expiration Date		Underlying Securities	
Security	or Exercise		any	Code	Securities	(Month/Day/Year)		(Instr. 3 and 4)	
(Instr. 3)	Price of		(Month/Day/Year)	(Instr. 8)	Acquired (A)				•
	Derivative				or Disposed of				
	Security				(D)				
					(Instr. 3, 4,				
					and 5)				
						Date Exercisable	Expiration Date	Title	Amount or Number
				Code V	(A) (D)	Znorenswore	24.0		of Shares
Option (right to buy)	\$ 121.31	01/31/2007		A	24,485	<u>(3)</u>	01/31/2017	Common Stock	24,485

Reporting Owners

Reporting Owner Name / Address Relationships

Director 10% Owner Officer Other

KUGLER ADAM C 350 PARK AVENUE NEW YORK, NY 10022-6022

Executive VP & Treasurer

Signatures

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

02/02/2007

**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).
- (1) These shares are held in trust for the benefit of a child of the reporting person. The reporting person's spouse is a trustee of the trust.
- (2) These shares are owned by a child of the reporting person under the Uniform Transfers to Minors Act for which the reporting person is custodian.
- The option granted includes a total of 24,485 shares. 2,448 of the covered shares are exercisable on or after January 31, 2008; an additional 4,897 of the covered shares are exercisable on or after January 31, 2009; an additional 7,346 of the covered shares are exercisable on or after January 31, 2010; and the remaining 9,794 covered shares are exercisable on or after January 31, 2011.
- (4) 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.

Reporting Owners 2

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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.