KUGLER ADAM C

Form 4 April 22, 2008

FORM 4

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

OMB Number: 3235-0287

OMB APPROVAL

Check this box if no longer subject to Section 16. Form 4 or

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP OF SECURITIES

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Form 4 or Form 5 obligations may continue.

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

response...

See Instruction 1(b).

(City)

(State)

(Zin)

(Print or Type Responses)

1. Name and Ad KUGLER AI		rting Person *	2. Issuer Name and Ticker or Trading Symbol M&T BANK CORP [MTB]	5. Relationship of Reporting Person(s) to Issuer				
(Last)	(First)	(Middle)	3. Date of Earliest Transaction	(Check all applicable)				
350 PARK A	VENUE		(Month/Day/Year) 04/18/2008	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(Check				
NEW YORK	, NY 10022	-6022	Filed(Month/Day/Year)	Applicable Line) _X_ Form filed by One Reporting Person Form filed by More than One Reportin Person				

(City)	(State) (Table I - Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned								
1.Title of Security (Instr. 3)	2. Transaction Date (Month/Day/Year)	on Date 2A. Deemed //Year) Execution Date, if any (Month/Day/Year)		4. Securities Acquired n(A) or Disposed of (D) (Instr. 3, 4 and 5) (A) or		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	(D)	Price	(Instr. 3 and 4)			
Common Stock	04/18/2008		S	3,300	D	\$ 90.55	41,381	D		
Common Stock	04/18/2008		S	1,520	D	\$ 90.54	39,861	D		
Common Stock	04/18/2008		S	200	D	\$ 90.53	39,661	D		
Common Stock	04/18/2008		S	1,281	D	\$ 90.52	38,380	D		
Common Stock	04/18/2008		S	1,000	D	\$ 90.51	37,380	D		

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Common Stock	04/18/2008	S	300	D	\$ 90.5	37,080	D	
Common Stock	04/18/2008	S	200	D	\$ 90.49	36,880	D	
Common Stock	04/18/2008	S	180	D	\$ 90.48	36,700	D	
Common Stock	04/18/2008	S	400	D	\$ 90.46	36,300	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)

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)

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. Transact Code (Instr. 8)	of Expiration (Month/D			Amou Under Secur	Fitle and nount of derlying curities str. 3 and 4)	8. Price of Derivative Security (Instr. 5)
				Code \	/ (A) (D)	Date Exercisable	Expiration Date	Title	Amount or Number of Shares	

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

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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) 04/22/2008

**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) 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.

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. 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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