

KUGLER ADAM C
 Form 4
 April 22, 2008

FORM 4

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

OMB APPROVAL

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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 *
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)
350 PARK AVENUE

 (Street)

3. Date of Earliest Transaction (Month/Day/Year)
04/18/2008

____ Director _____ 10% Owner
 Officer (give title below) _____ Other (specify below)
Executive VP & Treasurer

NEW YORK, NY 10022-6022

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

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

(City) (State) (Zip)

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 Beneficial Ownership (Instr. 4)
			Code	V	Amount or Price		
Common Stock	04/18/2008		M		30,000 A \$ 75.8	D	
Common Stock	04/18/2008		F		1,104 D \$ 90.66	D	
Common Stock	04/18/2008		S		200 D \$ 90.88	D	
Common Stock	04/18/2008		S		200 D \$ 90.85	D	
Common Stock	04/18/2008		S		500 D \$ 90.84	D	

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Common Stock	04/18/2008	S	1,000	D	\$ 90.83	63,081	D
Common Stock	04/18/2008	S	200	D	\$ 90.82	62,881	D
Common Stock	04/18/2008	S	700	D	\$ 90.81	62,181	D
Common Stock	04/18/2008	S	600	D	\$ 90.8	61,581	D
Common Stock	04/18/2008	S	200	D	\$ 90.79	61,381	D
Common Stock	04/18/2008	S	1,100	D	\$ 90.78	60,281	D
Common Stock	04/18/2008	S	800	D	\$ 90.77	59,481	D
Common Stock	04/18/2008	S	900	D	\$ 90.76	58,581	D
Common Stock	04/18/2008	S	1,000	D	\$ 90.75	57,581	D
Common Stock	04/18/2008	S	1,000	D	\$ 90.74	56,581	D
Common Stock	04/18/2008	S	500	D	\$ 90.73	56,081	D
Common Stock	04/18/2008	S	700	D	\$ 90.72	55,381	D
Common Stock	04/18/2008	S	800	D	\$ 90.71	54,581	D
Common Stock	04/18/2008	S	3,700	D	\$ 90.7	50,881	D
Common Stock	04/18/2008	S	1,800	D	\$ 90.69	49,081	D
Common Stock	04/18/2008	S	600	D	\$ 90.68	48,481	D
Common Stock	04/18/2008	S	500	D	\$ 90.65	47,981	D
Common Stock	04/18/2008	S	100	D	\$ 90.64	47,881	D
Common Stock	04/18/2008	S	400	D	\$ 90.62	47,481	D
Common Stock	04/18/2008	S	200	D	\$ 90.61	47,281	D
	04/18/2008	S	1,400	D	\$ 90.6	45,881	D

Common Stock							
Common Stock	04/18/2008	S	100	D	\$ 90.59	45,781	D
Common Stock	04/18/2008	S	457	D	\$ 90.58	45,324	D
Common Stock	04/18/2008	S	153	D	\$ 90.57	45,171	D
Common Stock	04/18/2008	S	490	D	\$ 90.56	44,681	D

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. 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)	\$ 75.8	04/18/2008		M	30,000	<u>(1)</u> 01/15/2012	Common Stock	3,000

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) Currently exercisable.

(2) 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.

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