

KUGLER ADAM C
 Form 4
 April 22, 2008

FORM 4

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

OMB APPROVAL

OMB Number: 3235-0287
 Expires: January 31, 2005
 Estimated average burden hours per response... 0.5

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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
 Officer (give title below)
 ____ 10% Owner
 ____ 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 Ownership (Instr. 4)
				(A) or (D) Code V Amount Price			
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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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 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 Owned Following Transaction (Instr. 5)
				Code	V (A) (D)	Date Exercisable	Expiration Date	Title	Amount or Number of Shares

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.

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