

M&T BANK CORP
 Form 4
 February 02, 2007

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 *
 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)
 01/31/2007

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) |
|---------------------------------|--------------------------------------|--|--------------------------------|---|---|--|--|
| Common Stock | | | | (A) or (D) | 17,537 | D | |
| Common Stock | | | | (A) or (D) | 1,444.443 ⁽¹⁾ | I | By Son ⁽²⁾ |
| Common Stock | | | | (A) or (D) | 1,444.443 ⁽¹⁾ | I | By Daughter ⁽³⁾ |
| Common Stock | | | | (A) or (D) | 986 | I | 401(k) Plan ⁽⁴⁾ |
| Common Stock | | | | (A) or (D) | 1,683 | I | 401 (k) Plan by |

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- (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.
- (4) The information presented is as of December 31, 2006.
The option granted includes a total of 8,045 shares. 804 of the covered shares are exercisable on or after January 31, 2008; an additional
- (5) 1,609 of the covered shares are exercisable on or after January 31, 2009; an additional 2,414 of the covered shares are exercisable on or after January 31, 2010; and the remaining 3,218 covered shares are exercisable on or after January 31, 2011.
- (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. 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.