

## INITIAL STATEMENT OF BENEFICIAL OWNERSHIP OF SECURITIES

OMB APPROVAL

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or Section 30(h) of the Investment Company Act of 1940

1. Name and Address of Reporting Person* <u>Gold Richard S</u>	2. Date of Event Requiring Statement (Month/Day/Year) 09/04/2007	3. Issuer Name and Ticker or Trading Symbol <u>M&amp;T BANK CORP [ MTB ]</u>	
		4. Relationship of Reporting Person(s) to Issuer (Check all applicable) Director 10% Owner <input checked="" type="checkbox"/> Officer (give title below) Other (specify below) <u>Executive Vice President</u>	5. If Amendment, Date of Original Filed (Month/Day/Year)
(Last) (First) (Middle) <u>ONE M&amp;T PLAZA</u>			6. Individual or Joint/Group Filing (Check Applicable Line) <input checked="" type="checkbox"/> Form filed by One Reporting Person Form filed by More than One Reporting Person
(Street) <u>BUFFALO NY 14203</u>			
(City) (State) (Zip)			

## Table I - Non-Derivative Securities Beneficially Owned

1. Title of Security (Instr. 4)	2. Amount of Securities Beneficially Owned (Instr. 4)	3. Ownership Form: Direct (D) or Indirect (I) (Instr. 5)	4. Nature of Indirect Beneficial Ownership (Instr. 5)
Common Stock	4,485.743	D	
Common Stock	1.575	D <sup>(1)</sup>	
Common Stock	17	I	By Son <sup>(2)</sup>

## Table II - Derivative Securities Beneficially Owned (e.g., puts, calls, warrants, options, convertible securities)

1. Title of Derivative Security (Instr. 4)	2. Date Exercisable and Expiration Date (Month/Day/Year)		3. Title and Amount of Securities Underlying Derivative Security (Instr. 4)	4. Conversion or Exercise Price of Derivative Security	5. Ownership Form: Direct (D) or Indirect (I) (Instr. 5)	6. Nature of Indirect Beneficial Ownership (Instr. 5)
	Date Exercisable	Expiration Date				
Option (right to buy)	(3)	01/19/2009	Common Stock	2,020	49.5	D
Option (right to buy)	(3)	01/18/2010	Common Stock	2,380	42	D
Option (right to buy)	(3)	01/16/2011	Common Stock	18,000	65.8	D
Option (right to buy)	(3)	01/15/2012	Common Stock	15,000	75.8	D
Option (right to buy)	(3)	01/21/2013	Common Stock	15,000	80.23	D
Option (right to buy)	(4)	01/20/2014	Common Stock	14,987	91.75	D
Option (right to buy)	(5)	01/18/2015	Common Stock	10,765	101.8	D
Option (right to buy)	(6)	01/17/2016	Common Stock	13,143	108.93	D
Option (right to buy)	(7)	01/31/2017	Common Stock	12,942	121.31	D
Option (right to buy)	(8)	04/30/2017	Common Stock	6,996	111.34	D

## Explanation of Responses:

- Jointly owned.
- These shares are owned by the son of the reporting person under the Uniform Transfers to Minors Act for which the reporting person is custodian.
- Currently exercisable.
- The option included a total of 14,987 shares. 8,992 of the covered shares are currently exercisable; and the remaining 5,995 covered shares are exercisable on or after January 20, 2008.
- The option included a total of 10,765 shares. 3,229 of the covered shares are currently exercisable; an additional 3,230 of the covered shares are exercisable on or after January 18, 2008; and the remaining 4,306 covered shares are exercisable on or after January 18, 2009.
- The option included a total of 13,143 shares. 1,314 of the covered shares are currently exercisable; an additional 2,628 of the covered shares are exercisable on or after January 17, 2008; an additional 3,943 of the covered shares are exercisable on or after January 17, 2009; and the remaining 5,258 covered shares are exercisable on or after January 17, 2010.
- The option granted includes a total of 12,942 shares. 1,294 of the covered shares are exercisable on or after January 31, 2008; an additional 2,588 of the covered shares are exercisable on or after January 31, 2009; an additional 3,883 of the covered shares are exercisable on or after January 31, 2010; and the remaining 5,177 covered shares are exercisable on or after January 31, 2011.
- The option granted includes a total of 6,996 shares. 699 of the covered shares are exercisable on or after April 30, 2008; an additional 1,399 of the covered shares are exercisable on or after April 30, 2009; an additional 2,099 of the covered shares are exercisable on or after April 30, 2010; and the remaining 2,799 covered shares are exercisable on or after April 30, 2011.

## Remarks:

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

09/14/2007

\*\* Signature of Reporting Person Date

Reminder: Report on a separate line for each class of securities beneficially owned directly or indirectly.

\* If the form is filed by more than one reporting person, see Instruction 5 (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).

Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, see Instruction 6 for procedure.

**Persons who respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB Number.**

POWER OF ATTORNEY

Know all by these presents, that the undersigned hereby constitutes and appoints Mark W. Yonkman, Esq., Brian R. Yoshida, Esq. and Andrea R. Kozlowski, Esq., the undersigned's true and lawful attorney-in-fact to:

(1) prepare, execute in the undersigned's name and on the undersigned's behalf, and submit to the U.S. Securities and Exchange Commission (the "SEC") a Form ID, including amendments thereto, and any other documents necessary or appropriate to obtain codes and passwords enabling the undersigned to make electronic filings with the SEC of reports required by Section 16(a) of the Securities Exchange Act of 1934 or any rule or regulation of the SEC;

(2) execute for and on behalf of the undersigned, in the undersigned's capacity as an officer, director or affiliate of M&T Bank Corporation (the "Company"), Forms 3, 4, and 5 in accordance with Section 16(a) of the Securities Exchange Act of 1934 and the rules thereunder, and any other forms or reports the undersigned may be required to file in connection with the undersigned's ownership, acquisition or disposition of securities of the Company; and

(3) do and perform any and all acts for and on behalf of the undersigned which may be necessary or desirable to complete and execute any such Form 3, 4, or 5, or other form or reports including any amendment or amendments thereto, and timely file such form or report with the SEC and any stock exchange or similar authority; and

(4) take any other action of any type whatsoever in connection with the foregoing which, in the opinion of such attorney-in-fact, may be of benefit to, in the best interest of, or legally required by, the undersigned, it being understood that the documents executed by such attorney-in-fact on behalf of the undersigned pursuant to the Power of Attorney shall be in such form and shall contain such terms and conditions as such attorney-in-fact may approve in such attorney-in-fact's discretion.

The undersigned hereby grants to each such attorney-in-fact full power and authority to do and perform any and every act and thing whatsoever requisite, necessary, or proper to be done in the exercise of any of the rights and powers herein granted, as fully to all intents and purposes as the undersigned might or could do if personally present, with full power of substitution or revocation, hereby ratifying and confirming all that such attorney-in-fact, or such attorney-in-fact's substitute or substitutes, shall lawfully do or cause to be done by virtue of this power of attorney and the rights and powers herein granted. The undersigned acknowledges that the foregoing attorneys-in-fact, in serving in such capacity at the request of the undersigned, are not assuming, nor is the Company assuming, any of the undersigned's responsibilities to comply with Section 16 of the Securities Exchange Act of 1934.

This Power of Attorney shall remain in full force and effect until the undersigned is no longer required to file Forms 3, 4, and 5 with respect to the undersigned's holdings of and transactions in securities issued by the Company, unless earlier revoked by the undersigned in a signed writing delivered to the foregoing attorney-in-fact.

IN WITNESS WHEREOF, the undersigned has caused this Power of Attorney to be executed as of this 11th day of September, 2007.

/s/ Richard S. Gold  
Richard S. Gold