

**STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP**

Check this box if no longer subject to Section 16. Form 4 or Form 5 obligations may continue. See Instruction 1(b).

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934 or Section 30(h) of the Investment Company Act of 1940

OMB APPROVAL	
OMB Number:	3235-0287
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1. Name and Address of Reporting Person* <b>SADLER ROBERT E JR</b> <hr/> (Last) (First) (Middle) <b>ONE M&amp;T PLAZA</b> <hr/> (Street) <b>BUFFALO NY 14203-2399</b> <hr/> (City) (State) (Zip)			2. Issuer Name and Ticker or Trading Symbol <b>M&amp;T BANK CORP [ MTB ]</b>		5. Relationship of Reporting Person(s) to Issuer (Check all applicable) <input checked="" type="checkbox"/> Director 10% Owner <input checked="" type="checkbox"/> Officer (give title below) Other (specify below) <b>Vice Chairman</b>	
			3. Date of Earliest Transaction (Month/Day/Year) <b>05/02/2008</b>			
			4. If Amendment, Date of Original Filed (Month/Day/Year)			
			6. Individual or Joint/Group Filing (Check Applicable Line) <input checked="" type="checkbox"/> Form filed by One Reporting Person <input type="checkbox"/> 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 Beneficial Ownership (Instr. 4)
			Code	V	Amount	(A) or (D)	Price			
Common Stock	05/05/2008		S		100	D	\$93.76	185,000	D	
Common Stock	05/05/2008		S		200	D	\$93.78	184,800	D	
Common Stock	05/05/2008		S		2,100	D	\$94.23	182,700	D	
Common Stock	05/05/2008		S		100	D	\$94.24	182,600	D	
Common Stock	05/05/2008		S		100	D	\$94.25	182,500	D	
Common Stock	05/05/2008		S		100	D	\$94.26	182,400	D	
Common Stock	05/05/2008		S		900	D	\$94.27	181,500	D	
Common Stock	05/05/2008		S		200	D	\$94.28	181,300	D	
Common Stock	05/05/2008		S		100	D	\$94.29	181,200	D	
Common Stock	05/05/2008		S		200	D	\$94.32	181,000	D	
Common Stock	05/05/2008		S		200	D	\$94.33	180,800	D	
Common Stock	05/05/2008		S		200	D	\$94.34	180,600	D	
Common Stock	05/05/2008		S		2,000	D	\$94.35	178,600	D	
Common Stock	05/05/2008		S		2,200	D	\$94.356	176,400	D	
Common Stock	05/05/2008		S		190	D	\$94.36	176,210	D	
Common Stock	05/05/2008		S		1,400	D	\$94.37	174,810	D	
Common Stock	05/05/2008		S		210	D	\$94.38	174,600	D	
Common Stock	05/05/2008		S		2,200	D	\$94.39	172,400	D	
Common Stock	05/05/2008		S		100	D	\$94.4	172,300	D	
Common Stock	05/05/2008		S		2,500	D	\$94.44	169,800	D	
Common Stock								17,623	I	See footnote <sup>(1)</sup>
Common Stock								81,000	I	By GRAT #2 <sup>(2)</sup>
Common Stock	05/05/2008		S		10,637.8452	D	\$94.004	9,488.5497	I	401 (k) Plan <sup>(3)</sup>

**Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned (e.g., puts, calls, warrants, options, convertible securities)**

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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 Securities Underlying Derivative Security (Instr. 3 and 4)	8. Price of Derivative Security (Instr. 5)	9. Number of derivative Securities Beneficially Owned Following Reported Transaction(s) (Instr. 4)	10. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	11. Nature of Indirect Beneficial Ownership (Instr. 4)
				Code	V	(A)	(D)	Date Exercisable	Expiration Date					

**Explanation of Responses:**

- The indicated shares are held by the Sadler Family Foundation, a charitable trust in which the reporting person has no pecuniary interest. The reporting person is a trustee of the Sadler Family Foundation and holds voting and dispositive power over the shares held by it.
- The indicated shares are held by a Grantor Retained Annuity Trust ("GRAT #2") of which the reporting person is trustee and of which the reporting person and his descendants are beneficiaries. The reporting person continues to report beneficial ownership of all of the M&T Bank Corporation common stock held by the GRAT #2 but disclaims beneficial ownership except to the extent of his pecuniary interest therein.
- The information reported is as of May 5, 2008.

**Remarks:**

This is the second of two Form 4 filings by the reporting person to report the reporting person's transactions that occurred on May 2, 2008 and May 5, 2008. Multiple Form 4 filings are required due to SEC system limitations that do not allow more than 30 transactions to be reported in Table I.

By: Brian R. Yoshida, Esq.      05/06/2008  
(Attorney-In-Fact)

\*\* 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 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).

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.**