

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* <u>SHEEHY EUGENE J</u> (Last) (First) (Middle) <u>ALLIED IRISH BANKS, P.L.C.</u> <u>BANKCENTRE, BALLSBRIDGE</u> (Street) <u>DUBLIN L2 4</u> (City) (State) (Zip)	2. Issuer Name and Ticker or Trading Symbol <u>M&T BANK CORP [MTB]</u>	5. Relationship of Reporting Person(s) to Issuer (Check all applicable) <input checked="" type="checkbox"/> Director 10% Owner Officer (give title below) Other (specify below)
	3. Date of Earliest Transaction (Month/Day/Year) <u>04/25/2005</u>	
	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 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	04/25/2005		M		9,000	A	\$81.67	9,000	D	
Common Stock	04/25/2005		M		3,496	A	\$91.75	12,496	D	
Common Stock	04/25/2005		S		143	D	\$100.81	12,353	D	
Common Stock	04/25/2005		S		3,700	D	\$100.8	8,653	D	
Common Stock	04/25/2005		S		200	D	\$100.79	8,453	D	
Common Stock	04/25/2005		S		200	D	\$100.78	8,253	D	
Common Stock	04/25/2005		S		200	D	\$100.77	8,053	D	
Common Stock	04/25/2005		S		100	D	\$100.76	7,953	D	
Common Stock	04/25/2005		S		100	D	\$100.75	7,853	D	
Common Stock	04/25/2005		S		500	D	\$100.62	7,353	D	
Common Stock	04/25/2005		S		6,200	D	\$100.6	1,153	D ⁽¹⁾	

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 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						Title
Option (right to buy)	\$81.67	04/25/2005		M			9,000	(2)	05/01/2005	Common Stock	9,000	(3)	0	D	
Option (right to buy)	\$91.75	04/25/2005		M			3,496	(4)	05/01/2005	Common Stock	3,496	(3)	0	D	

Explanation of Responses:

- The reporting person is the chief executive officer designate of Allied Irish Banks, p.l.c. ("AIB"), and has been designated by AIB to serve as a director of M&T Bank Corporation pursuant to contractual rights. AIB owns 26,700,000 shares of M&T Bank Corporation's common stock, beneficial ownership of which is disclaimed by the reporting person.
- The option included a total of 30,000 shares. 9,000 of the covered shares are currently exercisable and the remaining 21,000 shares were forfeited by the reporting person upon his resignation as an executive vice president of M&T Bank Corporation on April 1, 2005.
- 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.
- The option included a total of 34,969 shares. 3,496 of the covered shares are currently exercisable and the remaining 31,473 shares were forfeited by the reporting person upon his resignation as an executive vice president of M&T Bank Corporation on April 1, 2005.

Remarks:

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

04/27/2005

** 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.