

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	
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1. Name and Address of Reporting Person* <u>SADLER ROBERT E JR</u> (Last) (First) (Middle) ONE M&T PLAZA (Street) BUFFALO NY 14203-2399 (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 <input checked="" type="checkbox"/> Officer (give title below) Other (specify below) Vice Chairman
	3. Date of Earliest Transaction (Month/Day/Year) 05/02/2008	
	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	05/02/2008		S		3,800	D	\$94.96	216,000	D	
Common Stock	05/02/2008		S		400	D	\$94.98	215,600	D	
Common Stock	05/02/2008		S		200	D	\$94.99	215,400	D	
Common Stock	05/02/2008		S		100	D	\$95	215,300	D	
Common Stock	05/02/2008		S		200	D	\$95.03	215,100	D	
Common Stock	05/02/2008		S		300	D	\$95.07	214,800	D	
Common Stock	05/02/2008		S		7,000	D	\$95.45	207,800	D	
Common Stock	05/02/2008		S		1,800	D	\$95.48	206,000	D	
Common Stock	05/02/2008		S		200	D	\$95.5	205,800	D	
Common Stock	05/02/2008		S		400	D	\$95.55	205,400	D	
Common Stock	05/02/2008		S		200	D	\$95.6	205,200	D	
Common Stock	05/02/2008		S		200	D	\$95.61	205,000	D	
Common Stock	05/02/2008		S		200	D	\$95.63	204,800	D	
Common Stock	05/02/2008		S		200	D	\$96.01	204,600	D	
Common Stock	05/02/2008		S		2,000	D	\$96.02	202,600	D	
Common Stock	05/02/2008		S		7,800	D	\$96.03	194,800	D	
Common Stock	05/05/2008		S		64	D	\$93.61	194,736	D	
Common Stock	05/05/2008		S		1,300	D	\$93.62	193,436	D	
Common Stock	05/05/2008		S		2,600	D	\$93.63	190,836	D	
Common Stock	05/05/2008		S		500	D	\$93.64	190,336	D	
Common Stock	05/05/2008		S		1,590	D	\$93.65	188,746	D	
Common Stock	05/05/2008		S		100	D	\$93.66	188,646	D	
Common Stock	05/05/2008		S		300	D	\$93.68	188,346	D	
Common Stock	05/05/2008		S		720	D	\$93.69	187,626	D	
Common Stock	05/05/2008		S		280	D	\$93.7	187,346	D	
Common Stock	05/05/2008		S		300	D	\$93.71	187,046	D	
Common Stock	05/05/2008		S		780	D	\$93.72	186,266	D	
Common Stock	05/05/2008		S		120	D	\$93.73	186,146	D	
Common Stock	05/05/2008		S		546	D	\$93.74	185,600	D	
Common Stock	05/05/2008		S		500	D	\$93.75	185,100	D	

**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	Amount or Number of Shares				
Phantom Common Stock Units	(1)							(1)	(1)	Common Stock	(1)		1,652	I	Supplemental 401(k) Plan ⁽²⁾

Explanation of Responses:

- The reported phantom common stock units are held by the reporting person in an excess benefit plan account maintained by M&T Bank Corporation and represent a like number of shares of M&T Bank Corporation common stock. The phantom common stock units may only be settled in cash upon a distribution in accordance with the terms of the plan. The reported phantom common stock units also include units acquired through the dividend reinvestment feature of the plan.
- The information reported is as of March 31, 2008.

Remarks:

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.

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