

Yonkman Mark W
Form 4
October 24, 2006

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 *
Yonkman Mark W

(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)
10/23/2006

4. If Amendment, Date Original Filed(Month/Day/Year)

5. Relationship of Reporting Person(s) to Issuer

(Check all applicable)

___ Director ___ 10% Owner
__X__ Officer (give title below) ___ Other (specify below)

Sr. VP/General Counsel

6. Individual or Joint/Group Filing(Check Applicable Line)

__X__ 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)	(A) or (D)	5. Amount or Price	6. Amount of Securities Beneficially Owned Following Reported Transaction(s) (Instr. 3 and 4)	7. Nature of Ownership Indirect Beneficial Ownership (Instr. 4)
Common Stock	10/23/2006		M	3,248	A	\$ 85	3,248	D
Common Stock	10/23/2006		S	300	D	\$ 121.7	2,948	D
Common Stock	10/23/2006		S	300	D	\$ 121.71	2,648	D
Common Stock	10/23/2006		S	200	D	\$ 121.7154	2,448	D
Common Stock	10/23/2006		S	100	D	\$ 121.7156	2,348	D

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Common Stock	10/23/2006	S	100	D	\$ 121.717	2,248	D
Common Stock	10/23/2006	S	500	D	\$ 121.73	1,748	D
Common Stock	10/23/2006	S	800	D	\$ 121.75	948	D
Common Stock	10/23/2006	S	200	D	\$ 121.7514	748	D
Common Stock	10/23/2006	S	248	D	\$ 121.756	500	D
Common Stock	10/23/2006	S	500	D	\$ 121.84	0	D

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

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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 Underlying Securities (Instr. 3 and 4)	8. Derivative Securities (Instr. 3 and 4)	
						Date Exercisable	Expiration Date	Title	Amount or Number of Shares
						Code	V	(A)	(D)
Option (right to buy)	\$ 85	10/23/2006		M	3,248	<u>(1)</u>	04/30/2014	Common Stock	3,248

Reporting Owners

Reporting Owner Name / Address	Relationships			
	Director	10% Owner	Officer	Other
Yonkman Mark W ONE M&T PLAZA BUFFALO, NY 14203-2399			Sr. VP/General Counsel	

Signatures

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

10/24/2006

__Signature of Reporting Person

Date

Explanation of Responses:

- * 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).
- (1) The option includes a total of 12,000 shares. 3,600 of the covered shares are currently exercisable; 3,600 of the covered shares are exercisable on or after April 30, 2007; and the remaining 4,800 covered shares are exercisable on or after April 30, 2008.
- (2) 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.

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