

M&T BANK CORP
 Form 4
 July 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 *
BENNETT ROBERT J

(Last) (First) (Middle)

6031 BAY HILL CIRCLE, P.O.
 BOX 369

(Street)

JAMESVILLE, NY 13078

(City) (State) (Zip)

2. Issuer Name and Ticker or Trading Symbol
M&T BANK CORP [MTB]

3. Date of Earliest Transaction
 (Month/Day/Year)
07/20/2006

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

5. Relationship of Reporting Person(s) to Issuer

(Check all applicable)

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

6. Individual or Joint/Group Filing(Check Applicable Line)
 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)
				(A) or (D) Code V Amount (D) Price			
Common Stock	07/19/2006		G	V 45,000 D \$ 119.248	119,248	D	
Common Stock	07/20/2006		S	8,300 D \$ 118.5	110,948	D	
Common Stock	07/20/2006		S	600 D \$ 119.02	110,348	D	
Common Stock					30,000	I	By IRA
Common Stock					2,500	I	By Trust (2)

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Common Stock					2,000	I	By Trust (2)	
Common Stock					4,170	I	By Trust (2)	
Common Stock	07/19/2006		A V	45,000	A (3)	50,000	I	By Wife
Common Stock					480	I	By IRA of Wife	

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

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(9-02)

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. Price of Derivative Security (Instr. 5)	9. Number of Derivative Securities Owned Following Transaction (Instr. 5)
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Reporting Owners

Reporting Owner Name / Address	Relationships			
	Director	10% Owner	Officer	Other
BENNETT ROBERT J 6031 BAY HILL CIRCLE P.O. BOX 369 JAMESVILLE, NY 13078		X		

Signatures

By: Brian R. Yoshida, Esq.
(Attorney-In-Fact) 07/24/2006

__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 reported transaction involves a transfer of securities by gift for which no payment of consideration was received by the reporting person.
- (2) The reported shares are held in trust for the benefit of a child of the reporting person. The reporting person is a co-trustee of the trust.
- (3) The reported transaction involves a transfer of securities by gift for which no consideration was paid.

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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