CZARNECKI MARK J

Form 4

February 28, 2007

FORM 4

UNITED STATES SECURITIES AND EXCHANGE COMMISSION Washington, D.C. 20549

OMB Number: 3235-0287

OMB APPROVAL

Check this box if no longer subject to Section 16.

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP OF SECURITIES

Expires: January 31, 2005

0.5

Form 4 or Form 5 obligations may continue.

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

response...

Estimated average

burden hours per

See Instruction 1(b).

(City)

(State)

(Zip)

(Print or Type Responses)

1. Name and Address of Reporting Person * CZARNECKI MARK J			2. Issuer Name and Ticker or Trading Symbol M&T BANK CORP [MTB]	5. Relationship of Reporting Person(s) to Issuer (Check all applicable)			
(Last)	(First)	(Middle)	3. Date of Earliest Transaction	(Shoon an applicable)			
ONE M&T PI	LAZA		(Month/Day/Year) 12/10/2004	Director 10% Owner X Officer (give title Other (specify below)			
(Street)			4. If Amendment, Date Original Filed(Month/Day/Year)	6. Individual or Joint/Group Filing(Check Applicable Line) _X_ Form filed by One Reporting Person			
BUFFALO, NY 14203-2399				Form filed by More than One Reporting Person			

		Table 1 - Non-Derivative Securities Acquired, Disposed of, of Deficitionary Owned							ly Owned	
1.Title of	2. Transaction Date	2A. Deemed	3.		4. Securi	ties		5. Amount of	6. Ownership	7. Nature of
Security	(Month/Day/Year)	Execution Date, if	TransactionAcquired (A) or			Securities	Form: Direct	Indirect		
(Instr. 3)		any	Code		Disposed	of (D)	Beneficially	(D) or	Beneficial
		(Month/Day/Year)	(Instr.	8)	(Instr. 3,	4 and	5)	Owned	Indirect (I)	Ownership
		•						Following	(Instr. 4)	(Instr. 4)
						()		Reported		
					(A)			Transaction(s)		
			Code	V	Amount	or (D)	Price	(Instr. 3 and 4)		
Common Stock	12/10/2004		G	V	240	D	(1)	32,574	D	
Common Stock	12/13/2005		G	V	213	D	<u>(1)</u>	32,361 <u>(2)</u>	D	

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

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SEC 1474

(9-02)

Table I - Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned

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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)	4. Transact Code (Instr. 8)	5. ionNumber of Derivativ Securities Acquired (A) or Disposed of (D) (Instr. 3, 4, and 5)	6. Date Exercisable and Expiration Date (Month/Day/Year)		7. Title and L Underlying S (Instr. 3 and	Securities	8. Price of Derivative Security (Instr. 5)
			Code V	(A) (D)	Date Exercisable	Expiration Date	Title	Amount or Number of Shares	
Phantom Common Stock Units	(3)				(3)	(3)	Common Stock	(3)	

Reporting Owners

Reporting Owner Name / Address Relationships

Director 10% Owner Officer Other

CZARNECKI MARK J ONE M&T PLAZA BUFFALO, NY 14203-2399

Executive Vice President

Signatures

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

02/28/2007

**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 reporting person no longer has a reportable beneficial interest in 1,849.048 shares of M&T Bank Corporation common stock owned by his sons and included in the reporting person's prior ownership reports.
- 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 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.
- (4) The information presented is as of February 23, 2007.

Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, see Instruction 6 for procedure.

Reporting Owners 2

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