Yonkman Mark W Form 4 October 24, 2006

FORM 4

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

Washington, D.C. 20549

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP OF SECURITIES

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OMB APPROVAL

3235-0287

January 31,

2005

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Number:

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Form 5 obligations may continue.

See Instruction

Check this box

if no longer

Section 16.

Form 4 or

subject to

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

1(b).

(Print or Type Responses)

1. Name and Address of Reporting Person * 5. Relationship of Reporting Person(s) to 2. Issuer Name and Ticker or Trading Yonkman Mark W Issuer Symbol M&T BANK CORP [MTB] (Check all applicable) (Last) (First) (Middle) 3. Date of Earliest Transaction (Month/Day/Year) Director 10% Owner _X__ Officer (give title _ Other (specify ONE M&T PLAZA 10/23/2006 below) Sr. VP/General Counsel (Street) 4. If Amendment, Date Original 6. Individual or Joint/Group Filing(Check Filed(Month/Day/Year) Applicable Line) _X_ Form filed by One Reporting Person Form filed by More than One Reporting BUFFALO, NY 14203-2399 Person

(City)	(State)	(Zip) Tab	ole I - Non-	Derivativ	e Secu	rities Acquir	ed, Disposed of,	or Beneficially	y Owned
1.Title of Security (Instr. 3)	2. Transaction Date (Month/Day/Year)	2A. Deemed Execution Date, if any (Month/Day/Year)	3. 4. Securities Acquired (A) Transactiomr Disposed of (D) Code (Instr. 3, 4 and 5) (Instr. 8) (A) or		5. Amount of Securities Beneficially Owned Following Reported Transaction(s)	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	7. Nature of Indirect Beneficial Ownership (Instr. 4)		
			Code V	Amount	(D)	Price	(Instr. 3 and 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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SEC 1474 (9-02)

Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned (e.g., puts, calls, warrants, options, convertible securities)

1. Title of	2.	3. Transaction Date	3A. Deemed	4.	5. Number	6. Date Exer	cisable and	7. Title and A	Amount of	8. I
Derivative	Conversion	(Month/Day/Year)	Execution Date, if	Transaction of Derivative		Expiration Date		Underlying Securities		Dei
Security	or Exercise		any	Code	Securities	(Month/Day/	Year)	(Instr. 3 and	4)	Sec
(Instr. 3)	Price of		(Month/Day/Year)	(Instr. 8)	Acquired					(In
	Derivative				(A) or					
	Security				Disposed of					
					(D)					
					(Instr. 3, 4,					
					and 5)					
						D-4-	Eiti		Amount	
						Date Exercisable	Expiration Date	Title	Number of	
				Code V	(A) (D)				Shares	
Option	Φ.0.7	10/02/0006		3.7	2.240	(1)	0.4/20/2014	Common	2.240	
(right to buy)	\$ 85	10/23/2006		M	3,248	<u>(1)</u>	04/30/2014	Stock	3,248	

Reporting Owners

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

Reporting Owners 2

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.

Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, *see* Instruction 6 for procedure. Potential persons who are to respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB number.

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