

Gold Richard S
Form 3
September 14, 2007

FORM 3 UNITED STATES SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

OMB APPROVAL

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INITIAL STATEMENT OF 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 *		2. Date of Event Requiring Statement	3. Issuer Name and Ticker or Trading Symbol	
Â Gold Richard S		(Month/Day/Year)	M&T BANK CORP [MTB]	
(Last)	(First)	(Middle)	09/04/2007	
ONE M&T PLAZA			4. Relationship of Reporting Person(s) to Issuer	5. If Amendment, Date Original Filed(Month/Day/Year)
(Street)			(Check all applicable)	
BUFFALO,Â NYÂ 14203			<input type="checkbox"/> Director	<input type="checkbox"/> 10% Owner
(City)	(State)	(Zip)	<input checked="" type="checkbox"/> Officer	<input type="checkbox"/> Other
			(give title below)	(specify below)
			Executive Vice President	6. Individual or Joint/Group Filing(Check Applicable Line)
				<input checked="" type="checkbox"/> Form filed by One Reporting Person
				<input type="checkbox"/> Form filed by More than One Reporting Person

Table I - Non-Derivative Securities Beneficially Owned

1. Title of Security (Instr. 4)	2. Amount of Securities Beneficially Owned (Instr. 4)	3. Ownership Form: Direct (D) or Indirect (I) (Instr. 5)	4. Nature of Indirect Beneficial Ownership (Instr. 5)
Common Stock	4,485.743	D	Â
Common Stock	1.575	D ⁽¹⁾	Â
Common Stock	17	I	By Son ⁽²⁾

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

SEC 1473 (7-02)

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

1. Title of Derivative Security (Instr. 4)	2. Date Exercisable and Expiration Date (Month/Day/Year)	3. Title and Amount of Securities Underlying Derivative Security	4. Conversion or Exercise	5. Ownership Form of	6. Nature of Indirect Beneficial Ownership (Instr. 5)
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	Date Exercisable	Expiration Date	(Instr. 4) Title	Amount or Number of Shares	Price of Derivative Security	Derivative Security: Direct (D) or Indirect (I) (Instr. 5)	
Option (right to buy)	Â (3)	01/19/2009	Common Stock	2,020	\$ 49.5	D	Â
Option (right to buy)	Â (3)	01/18/2010	Common Stock	2,380	\$ 42	D	Â
Option (right to buy)	Â (3)	01/16/2011	Common Stock	18,000	\$ 65.8	D	Â
Option (right to buy)	Â (3)	01/15/2012	Common Stock	15,000	\$ 75.8	D	Â
Option (right to buy)	Â (3)	01/21/2013	Common Stock	15,000	\$ 80.23	D	Â
Option (right to buy)	Â (4)	01/20/2014	Common Stock	14,987	\$ 91.75	D	Â
Option (right to buy)	Â (5)	01/18/2015	Common Stock	10,765	\$ 101.8	D	Â
Option (right to buy)	Â (6)	01/17/2016	Common Stock	13,143	\$ 108.93	D	Â
Option (right to buy)	Â (7)	01/31/2017	Common Stock	12,942	\$ 121.31	D	Â
Option (right to buy)	Â (8)	04/30/2017	Common Stock	6,996	\$ 111.34	D	Â

Reporting Owners

Reporting Owner Name / Address	Relationships			
	Director	10% Owner	Officer	Other
Gold Richard S ONE M&T PLAZA BUFFALO, NY 14203	Â	Â	Â Executive Vice President	Â

Signatures

By: Brian R. Yoshida, Esq.
(Attorney-In-Fact) 09/14/2007

__Signature of Reporting Person

Date

Explanation of Responses:

* If the form is filed by more than one reporting person, see Instruction 5(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) Jointly owned.

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- (2) These shares are owned by the son of the reporting person under the Uniform Transfers to Minors Act for which the reporting person is custodian.
- (3) Currently exercisable.
- (4) The option included a total of 14,987 shares. 8,992 of the covered shares are currently exercisable; and the remaining 5,995 covered shares are exercisable on or after January 20, 2008.
- (5) The option included a total of 10,765 shares. 3,229 of the covered shares are currently exercisable; an additional 3,230 of the covered shares are exercisable on or after January 18, 2008; and the remaining 4,306 covered shares are exercisable on or after January 18, 2009.
- The option included a total of 13,143 shares. 1,314 of the covered shares are currently exercisable; an additional 2,628 of the covered shares are exercisable on or after January 17, 2008; an additional 3,943 of the covered shares are exercisable on or after January 17, 2009; and the remaining 5,258 covered shares are exercisable on or after January 17, 2010.
- (6) The option granted includes a total of 12,942 shares. 1,294 of the covered shares are exercisable on or after January 31, 2008; an additional 2,588 of the covered shares are exercisable on or after January 31, 2009; an additional 3,883 of the covered shares are exercisable on or after January 31, 2010; and the remaining 5,177 covered shares are exercisable on or after January 31, 2011.
- The option granted includes a total of 6,996 shares. 699 of the covered shares are exercisable on or after April 30, 2008; an additional 1,399 of the covered shares are exercisable on or after April 30, 2009; an additional 2,099 of the covered shares are exercisable on or after April 30, 2010; and the remaining 2,799 covered shares are exercisable on or after April 30, 2011.
- (8)

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.