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Form 4	CORP												
January 04, 2	2008												
FORM 4 UNITED STATES SECURITIES AND EXCHANGE COMMISSION Washington, D.C. 20549								OMMISSION	OMB AF OMB	PROVAL			
								Number:	3235-0287				
Check th if no long subject to Section 1 Form 4 o Form 5 obligation may cont See Instru	6. Filed Section	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 20(k) of the Investment Company Act of 1940								Expires: January 3 200 Estimated average burden hours per response 0			
1(b). (Print or Type I	Responses)												
1. Name and Address of Reporting Person * 2. Issue LEVITT ARTHUR JR Symbol				er Name and Ticker or Trading BANK CORP [MTB]					5. Relationship of Reporting Person(s) to Issuer (Check all applicable)				
(M				3. Date of Earliest Transaction Month/Day/Year) 12/17/2007					Director 10% Owner Officer (give title X Other (specify below) Advisory Director				
				endment, Date Original nth/Day/Year)					6. Individual or Joint/Group Filing(Check Applicable Line) _X_ Form filed by One Reporting Person Form filed by More than One Reporting Person				
(City)	(State)	(Zip)	Tabl	o I No	- D	animatina (Securi			on Donoficial	ly Owned		
1.Title of Security (Instr. 3)	2. Transaction I (Month/Day/Ye	ransaction Date 2A. Deemed			e I - Non-Derivative Securities Acq 3. 4. Securities Acquired Transaction(A) or Disposed of (D) Code (Instr. 3, 4 and 5) (Instr. 8) (A) or				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		
Common Stock	12/17/2007			Code G		Amount 155	(D) D	Price (<u>1)</u>	(insu: 5 and 4) 19,826	D			
Common Stock	01/02/2008			A <u>(2)</u>		15	А	\$ 81.57	19,841	D			
Common Stock	12/19/2007			G	v	157	D	<u>(1)</u>	12,288	Ι	By Wife		

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

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information contained in this form are not
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(9-02)

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displays a currently valid OMB control number.

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	ercise of ative	3A. Deemed Execution Date, if any (Month/Day/Year)	4. Transactic Code (Instr. 8)	5. of Derivative Securities Acquired (A) or Disposed of (D) (Instr. 3, 4, and 5)			7. Title and Amount of Underlying Securities (Instr. 3 and 4)		8. Price of Derivative Security (Instr. 5)	9. Nu Deriv Secu Bene Owne Follo Repo Trans (Instr
Repoi	rting O	owners		Code V	(A) (D)	Date Exercisable	Expiration Date	Title	Amount or Number of Shares		

Relationships **Reporting Owner Name / Address** 10% Owner Officer Other Director LEVITT ARTHUR JR INTEGRATED PROFESSIONAL SERVICES Advisory Director C/O RON KAYE 219-12 74TH AVENUE BAYSIDE, NY 11364 Signatures By: Brian R. Yoshida, Esq. 01/04/2008 (Attorney-In-Fact) **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 $\frac{1}{person}$.
- (2) Stock received in lieu of cash fees pursuant to the M&T Bank Corporation Directors' Stock Plan.

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.