M&T BANK CORP
Form 4
April 27, 2005

FORM 4

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

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

OMB APPROVAL

OMB Number:	3235-0287
Expires:	January 31, 2005
Estimated average burden hours per response...	0.5

Check this box if no longer subject to Section 16. Form 4 or Form 5 obligations may continue. *See* Instruction 1(b).

(Print or Type Responses)

1. Name and Address of Reporting Person *
SHEEHY EUGENE J

(Last) (First) (Middle)

ALLIED IRISH BANKS, P.L.C., BANKCENTRE, BALLSBRIDGE

(Street)

DUBLIN, L2 4

(City) (State) (Zip)

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

3. Date of Earliest Transaction (Month/Day/Year)
04/25/2005

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

5. Relationship of Reporting Person(s) to Issuer

(Check all applicable)

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

6. Individual or Joint/Group Filing(Check Applicable Line)
_X_ 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)
			Code	V	Amount	(A) or (D)	Price			
Common Stock	04/25/2005		M		9,000	A	$ 81.67	9,000	D	
Common Stock	04/25/2005		M		3,496	A	$ 91.75	12,496	D	
Common Stock	04/25/2005		S		143	D	$ 100.81	12,353	D	
Common Stock	04/25/2005		S		3,700	D	$ 100.8	8,653	D	
Common Stock	04/25/2005		S		200	D	$ 100.79	8,453	D	

Common Stock	04/25/2005		S	200	D	$ 100.78	8,253	D
Common Stock	04/25/2005		S	200	D	$ 100.77	8,053	D
Common Stock	04/25/2005		S	100	D	$ 100.76	7,953	D
Common Stock	04/25/2005		S	100	D	$ 100.75	7,853	D
Common Stock	04/25/2005		S	500	D	$ 100.62	7,353	D
Common Stock	04/25/2005		S	6,200	D	$ 100.6	1,153	D (1)

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

Persons who respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB control number.

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 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. D Sec (In
				Code	V	(A)	(D)	Date Exercisable	Expiration Date	Title	Amount or Number of Shares	
Option (right to buy)	$ 81.67	04/25/2005		M			9,000	(2)	05/01/2005	Common Stock	9,000	
Option (right to buy)	$ 91.75	04/25/2005		M			3,496	(4)	05/01/2005	Common Stock	3,496	

Reporting Owners

Reporting Owner Name / Address	Relationships			
	Director	10% Owner	Officer	Other

SHEEHY EUGENE J
ALLIED IRISH BANKS, P.L.C.
BANKCENTRE, BALLSBRIDGE
DUBLIN, L2 4

X

Signatures

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

04/27/2005

**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 reporting person is the chief executive officer designate of Allied Irish Banks, p.l.c. ("AIB"), and has been designated by AIB to serve as a director of M&T Bank Corporation pursuant to contractual rights. AIB owns 26,700,000 shares of M&T Bank Corporation's common stock, beneficial ownership of which is disclaimed by the reporting person.

(2) The option included a total of 30,000 shares. 9,000 of the covered shares are currently exercisable and the remaining 21,000 shares were forfeited by the reporting person upon his resignation as an executive vice president of M&T Bank Corporation on April 1, 2005.

(3) 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.

(4) The option included a total of 34,969 shares. 3,496 of the covered shares are currently exercisable and the remaining 31,473 shares were forfeited by the reporting person upon his resignation as an executive vice president of M&T Bank Corporation on April 1, 2005.

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.