

January 24, 2008

Mail Stop 6010

By U.S. Mail and facsimile to (651) 737-2553

Gregg M. Larson  
Deputy General Counsel and Secretary  
3M Legal Affairs, Office of General Counsel  
3M Company  
3M Center  
P.O. Box 33428  
St. Paul, Minnesota 55133-3428

**Re: 3M Company  
Definitive 14A  
Filed March 26, 2007  
File No. 001-03285**

Dear Mr. Larson:

We have completed our review of your executive compensation and related disclosure, and we have no further comments at this time.

Please note that the company is responsible for the adequacy and accuracy of the disclosure in its filing. We are not approving any proposed disclosure you may have included in your response letters or any disclosure you include in your future filings in response to our comments.

If you have any further questions regarding our review of your filing, please call me at (202) 551-3444.

Sincerely,

Perry J. Hindin  
Special Counsel