



DIVISION OF  
CORPORATION FINANCE

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

October 16, 2023

Monish Patolawala  
Chief Financial Officer  
3M Company  
3M Center  
St. Paul, Minnesota 55144

**Re: 3M Company**  
**Form 10-K for the Fiscal Year Ended December 31, 2022**  
**File No. 001-03285**

Dear Monish Patolawala:

We have completed our review of your filings. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Office of Industrial Applications and  
Services