

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

SCHEDULE 13G/A  
UNDER THE SECURITIES EXCHANGE ACT OF 1934

INFORMATION TO BE INCLUDED IN STATEMENTS FILED PURSUANT TO RULES  
13d-1(b), (c), AND (d) AND AMENDMENTS THERETO FILED  
PURSUANT TO RULE 13d-2(b)

(AMENDMENT NO 1)\*

Polycom, Inc.

(Name of Issuer)

Common Stock

(Title of Class and Securities)

73172K104

(CUSIP Number)

December 31, 1999

(Date of Event which Requires Filing of this Statement)

Check the appropriate box to designate the rule pursuant  
to which this Schedule is filed

- ( ) Rule 13d-1(b)  
( x ) Rule 13d-1(c)  
( ) Rule 13d-1(d)

\*The remainder of this cover page shall be filled out for a  
reporting person's initial filing on this form with respect to the  
subject class of securities, and for any subsequent amendment  
containing information which would alter the disclosures provided  
in a prior cover page.

The information required in the remainder of this cover page shall  
not be deemed to be "filed" for the purpose of Section 18 of the  
Securities Exchange Act of 1934 or otherwise subject to the  
liabilities of that section of the Act but shall be subject to all  
other provisions of the Act.

SCHEDULE 13G

CUSIP No. 73172K104

(1) NAMES OF REPORTING PERSONS

Minnesota Mining and Manufacturing Company ("3M")

S.S. OR I.R.S. IDENTIFICATION NOS. OF ABOVE PERSONS  
41-0417775

(2) CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP:

- (a) ( )  
(b) ( )

(3) SEC USE ONLY

(4) CITIZENSHIP OR PLACE OF ORGANIZATION

Delaware

NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH	(5) SOLE VOTING POWER 2,000,000
	(6) SHARED VOTING POWER N/A
	(7) SOLE DISPOSITIVE POWER 2,000,000
	(8) SHARED DISPOSITIVE POWER N/A

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(9) AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON  
2,000,000  
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(10) CHECK BOX IF THE AGGREGATE AMOUNT IN ROW 9 EXCLUDES CERTAIN  
SHARES\* ( )  
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(11) PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW 9  
6.1%  
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(12) TYPE OF REPORTING PERSON\*  
CO  
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ITEM 1(A). NAME OF ISSUER:  
Polycom, Inc.

ITEM 1(B). ADDRESS OF ISSUER'S PRINCIPAL EXECUTIVE OFFICES:  
2584 Junction Avenue, San Jose, CA 95134

ITEM 2(A). NAME OF PERSONS FILING:  
Minnesota Mining and Manufacturing Company

ITEM 2(B). ADDRESS OF PRINCIPAL BUSINESS OFFICE OR, IF NONE,  
RESIDENCE:  
  
3M Center, Building 220-12E-02, P.O. Box 33428, St.  
Paul, Minnesota 55133  
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ITEM 2(C). CITIZENSHIP:  
  
Delaware.  
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ITEM 2(D). TITLE OF CLASS OF SECURITIES:  
  
Common Stock  
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ITEM 2(E). CUSIP NUMBER:  
  
73172K104  
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ITEM 3. IF THIS STATEMENT IS FILED PURSUANT TO RULES 13d-1(b), OR  
13d-2(b) OR (c), CHECK WHETHER THE PERSON FILING IS A:

- (a)  Broker or dealer registered under Section 15 of  
the Act.
- (b)  Bank as defined in Section 3(a)(6) of the Act.
- (c)  Insurance Company as defined in Section 3(a)(19)  
of the Act.
- (d)  Investment Company registered under Section 8 of  
the Investment Company Act of 1940.
- (e)  An investment adviser in accordance with Section  
240.13d-1(b)(1)(ii)(E);
- (f)  An employee benefit plan or endowment fund in  
accordance with Section 240.13d-1(b)(1)(ii)(F).
- (g)  A parent holding company or control person, in  
accordance with Section 240.13d-1(b)(1)(ii)(G);
- (h)  A savings association as defined in Section 3(b)  
of the Federal Deposit Insurance Act;
- (i)  A church plan that is excluded from the  
definition of an investment company under  
section 3(c)(14) of the Investment Company Act  
of 1940;
- (j)  Group, in accordance with Section 240.13d-  
1(b)(1)(ii)(J).

If this statement is filed pursuant to Section 240.13d-  
1(c), check this box. [X]

ITEM 4. OWNERSHIP.

Provide the following information regarding the aggregate number and percentage of the class of securities of the issues identified in Item 1.

(a) Amount beneficially owned:

3M beneficially owns 2,000,000 of the outstanding shares of Common Stock, par value \$0.0005 per share of the Issuer identified in Item 1. (the "Common Stock").

(b) Percent of Class:

6.1% (based upon 32,829,013 shares of the Company's Common Stock outstanding as of October 3, 1999, as disclosed in the Company's Form 10-Q for the quarterly period ended November 3, 1999.)

(c) Number of Shares as to which such person has:

(i) Sole voting power	2,000,000
(ii) Shared voting power	N/A
(iii) Sole dispositive power	2,000,000
(iv) Shared dispositive power	N/A

ITEM 5. OWNERSHIP OF FIVE PERCENT OR LESS OF A CLASS.  
N/A

ITEM 6. OWNERSHIP OF MORE THAN FIVE PERCENT ON BEHALF OF ANOTHER PERSON.  
N/A

ITEM 7. IDENTIFICATION AND CLASSIFICATION OF THE SUBSIDIARY WHICH ACQUIRED THE SECURITIES BEING REPORTED ON BY THE PARENT HOLDING COMPANY.  
N/A

ITEM 8. IDENTIFICATION AND CLASSIFICATION OF MEMBERS OF THE GROUP.  
N/A

ITEM 9. NOTICE OF DISSOLUTION OF GROUP.  
N/A

ITEM 10. CERTIFICATIONS.

By signing below I certify that, to the best of my knowledge and belief, the securities referred to above were not acquired and are not held for the purpose of or with the effect of changing or influencing the control of the issuer of the securities and were not acquired and are not held in connection with or as a participant in any transaction having that purpose or effect.

SIGNATURE

After reasonable inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and correct.

Dated: February 14, 2000

Minnesota Mining and  
Manufacturing Company

/s/Gregg M. Larson  
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Name: Gregg M. Larson  
Title: Assistant Secretary