The Minnesota Mining and Manufacturing Company (3M) Form 10-K filed on March 7, 1994 via EDGAR has been amended (Form 10K/A). As required, the entire Item 8 is included in its entirety.

The following was added at the end of Item 8:

Legal Procedings:
Discussion of the legal matters is cross referenced to Form 10-K Item 3, Legal Proceedings, and should be considered an intergral part of the Financial Statements and Notes.

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549
FORM 10-K/A

[X] ANNUAL REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934
For the year ended December 31, 1993

Commission file number 1-3285

MINNESOTA MINING AND MANUFACTURING COMPANY

State of Incorporation: Delaware   I.R.S. Employer Identification No. 41-0417775

Executive offices: 3M Center, St. Paul, Minnesota 55144
Telephone number: (612) 733-1110

SECURITIES REGISTERED PURSUANT TO SECTION 12(b) OF THE ACT:

Title of each class	Name of each exchange on which registered
Common Stock, Without Par Value	New York Stock Exchange
	Pacific Stock Exchange
	Chicago Stock Exchange

Note: The common stock of the Registrant is also traded on the Amsterdam Stock Exchange, German stock exchanges, Swiss stock exchanges, the Paris Stock Exchange and the Tokyo Stock Exchange.

Securities registered pursuant to section 12(g) of the Act: None

Indicate by check mark whether the Registrant (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the Registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days. Yes X . No .

Indicate by check mark if disclosure of delinquent filers pursuant to Item 405 of Regulation S-K is not contained herein, and will not be contained, to the best of registrant's knowledge, in definitive proxy or information statements incorporated by reference in Part III of this Form 10-K or any amendment to this Form 10-K. [ ]

The aggregate market value of voting stock held by nonaffiliates of the Registrant, based on the closing price of $107.25 per share as reported on the New York Stock Exchange-Composite Index on January 31, 1994, was $23.0 billion.

Shares of common stock outstanding at January 31, 1994: 214,001,230.

DOCUMENTS INCORPORATED BY REFERENCE

Parts of the following documents are incorporated by reference to Parts III and IV of this Form 10-K: (1) Proxy Statement for registrant's 1994 annual meeting, (2) Form 10-Q for period ended June 30, 1987, and (3) Registration Nos. 33-29329, 33-48089 and 33-49842.

This document contains 41 pages.

Item 8. Financial Statements and Supplementary Data.

Index to Financial Statements

Reference (pages)
Form 10-K

Data submitted herewith:

Report of Independent Accountants

We have audited the consolidated financial statements and the financial statement schedules of Minnesota Mining and Manufacturing Company and subsidiaries (the company) as listed in Item 8 and Item 14(a) of this Form 10-K. These financial statements and financial statement schedules are the responsibility of the Company's management. Our responsibility is to express an opinion on these financial statements and financial statement schedules based on our audits.

We conducted our audits in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the consolidated financial position of Minnesota Mining and Manufacturing Company and subsidiaries as of December 31, 1993 and 1992, and the consolidated results of their operations and their cash flows for each of the three years in the period ended December 31, 1993 in conformity with generally accepted accounting principles. In addition, in our opinion, the financial statement schedules referred to above, when considered in relation to the basic financial statements taken as a whole, present fairly, in all material respects, the information required to be included therein.

As discussed in the Notes to the Financial Statements, the company changed the fiscal year-end of its international companies in 1992. The company also adopted in 1992 Statements of Financial Accounting Standards No. 106, "Employers' Accounting for Postretirement Benefits Other Than Pensions," and No. 109, "Accounting for Income Taxes."

/s/COOPERS & LYBRAND

COOPERS & LYBRAND

St. Paul, Minnesota
February 14, 1994

<TABLE>
<CAPTION>

Consolidated Statement of Income

Minnesota Mining and Manufacturing Company and Subsidiaries

For the Years Ended December 31, 1993, 1992 and 1991 (Amounts in millions, except per-share data)	1993	1992	1991
<S>	<C>	<C>	<C>
Net Sales	$14,020	$13,883	$13,340

Operating Expenses			
Cost of goods sold	8,529	8,346	8,058
Selling, general and administrative expenses	3,535	3,557	3,323
Legal settlement	---	(129)	---
Special charges	---	115	---
Total	12,064	11,889	11,381
Operating Income	1,956	1,994	1,959
Other Income and Expense			
Interest expense	50	76	97
Investment and other income - net	(96)	(29)	(15)
Total	(46)	47	82
Income Before Income Taxes, Minority Interest and Cumulative Effect of Accounting Changes	2,002	1,947	1,877
Provision for Income Taxes	707	687	691
Minority Interest	32	24	32
Income Before Cumulative Effect of Accounting Changes	1,263	1,236	1,154
Cumulative Effect of Accounting Changes	---	(3)	---
Net Income	$ 1,263	$ 1,233	$ 1,154
Per-Share Amounts:			
Income Before Cumulative Effect of Accounting Changes	$ 5.82	$ 5.65	$ 5.26
Cumulative Effect of Accounting Changes	---	(0.02)	---
Net Income	$ 5.82	$ 5.63	$ 5.26
Average Shares Outstanding	217.2	219.1	219.6

The accompanying Notes to Financial Statements are an integral part of this statement.

</TABLE>

<TABLE>
<CAPTION>
Consolidated Balance Sheet

Minnesota Mining and Manufacturing Company and Subsidiaries

As of December 31, 1993 and 1992 (Dollars in millions)	1993	1992
<S>	<C>	<C>
Assets		
Current Assets		
Cash and cash equivalents	$ 274	$ 382
Other securities	382	340
Accounts receivable - net	2,610	2,394
Inventories	2,401	2,315
Other current assets	696	778
Total current assets	6,363	6,209
Investments	455	452
Property, Plant and Equipment - net	4,830	4,792
Other Assets	549	502
Total	$12,197	$11,955
Liabilities and Stockholders' Equity		
Current Liabilities		
Accounts payable	$ 878	$ 836
Payroll	331	310
Income taxes	290	299
Short-term debt	697	739
Other current liabilities	1,086	1,057
Total current liabilities	3,282	3,241

Other Liabilities	1,607	1,428
Long-Term Debt	796	687
Stockholders' Equity - net	6,512	6,599
Shares outstanding - 1993: 214,739,319; 1992: 219,034,050		
Total	$12,197	$11,955

The accompanying Notes to Financial Statements are an integral part of this statement.

</TABLE>

<TABLE>
<CAPTION>

Consolidated Statement of Cash Flows

Minnesota Mining and Manufacturing Company and Subsidiaries

For the Years Ended December 31, 1993, 1992 and 1991 (Dollars in millions)	1993	1992*	1991
<S>	<C>	<C>	<C>
Cash Flows from Operating Activities			
Net income	$1,263	$1,233	$1,154
Adjustments to reconcile net income to net cash provided by operating activities:			
Legal settlement	129	(129)	---
Special charges	(29)	115	---
Cumulative effect of accounting changes- SFAS Nos. 106 and 109		103	---
Depreciation	976	1,004	884
Amortization	100	83	85
Deferred income taxes	(86)	(111)	(117)
Accounts receivable	(327)	(142)	(155)
Inventories	(161)	(78)	(21)
Other working capital changes	226	199	79
Net cash provided by operating activities	2,091	2,277	1,909
Cash Flows from Investing Activities			
Capital expenditures	(1,112)	(1,318)	(1,326)
Disposals of property, plant and equipment	53	78	76
Acquisitions and other investments	(71)	(59)	(35)
Proceeds from divestitures and investments	38	63	88
Net cash used in investing activities	(1,092)	(1,236)	(1,197)
Cash Flows from Financing Activities			
Net change in short-term debt	48	(83)	57
Repayment of long-term debt	(80)	(187)	(162)
Proceeds from long-term debt	150	139	140
Purchases of treasury stock	(706)	(247)	(240)
Reissuances of treasury stock	181	177	139
Payment of dividends	(721)	(701)	(685)
Other	---	---	65
Net cash used in financing activities	(1,128)	(902)	(686)
Effect of exchange rate changes on cash	21	(15)	(62)
Net increase (decrease) in cash and cash equivalents	(108)	124	(36)
Cash and cash equivalents at beginning of year	382	258	294
Cash and cash equivalents at end of year	$ 274	$ 382	$ 258

*Includes cash flows of international companies for a 14-month period November 1, 1991 to December 31, 1992. See accounting changes note on page 20 for details.

The accompanying Notes to Financial Statements are an integral part of this statement.

</TABLE>

Notes to Financial Statements

Accounting Policies

Consolidation: All significant subsidiaries are consolidated. Unconsolidated subsidiaries and affiliates are included on the equity basis.

Cash and Cash Equivalents: Cash and cash equivalents consist of cash and temporary investments with maturities of three months or less when purchased.

Other Securities: Other securities consist of marketable securities and interest-bearing bank deposits with varied maturity dates. These securities are employed in the company's banking, captive insurance and cash management operations. The securities are stated at cost, which approximates fair value.

Inventories: Inventories are stated at lower of cost or market, with cost generally determined on a first-in, first-out basis.

Investments: Investments primarily include assets from captive insurance and banking operations and from venture capital investments. These investments are stated at cost, which approximates fair value.

Other Assets: Other assets include goodwill, patents, other intangibles, deferred taxes and other noncurrent assets. Other assets are periodically reviewed for impairment to ensure that they are appropriately valued. Goodwill is generally amortized on a straight-line basis over 10 years. Other intangible items are amortized on a straight-line basis over their estimated economic lives.

Deferred Income Taxes: Deferred income taxes arise from differences in basis for tax and financial-reporting purposes.

Revenue Recognition: Revenue is recognized upon shipment of goods to customers and upon performance of services.

Depreciation: Depreciation of property, plant and equipment is generally computed on a straight-line basis over the estimated useful lives of these assets.

Research and Development: Research and development costs are charged to operations as incurred and totaled $1.030 billion in 1993, $1.007 billion in 1992 and $914 million in 1991.

Foreign Currency Translation: Local currencies are generally considered the functional currencies outside the United States, except in countries with highly inflationary economies. Assets and liabilities are translated at year-end exchange rates for operations in local currency environments. Income and expense items are translated at average rates of exchange prevailing during the year. Translation adjustments are recorded as a component of stockholders' equity.

For operations in countries with highly inflationary economies, certain financial statement amounts are translated at historical exchange rates, with all other assets and liabilities translated at year-end exchange rates. These translation adjustments are reflected in the results of operations. They decreased net income by $12 million in 1993, increased net income by $10 million in 1992 and decreased net income by $6 million in 1991.

Accounting Changes

Effective January 1, 1992, 3M's international companies changed their reporting period from a fiscal year ending October 31 to a calendar year ending December 31. The change was made to aid worldwide business planning, increase efficiency and reflect the global nature of the company's business. The international companies' results of operations for the period November 1 to December 31, 1991, are shown in the 1992 Consolidated Statement of Income as a cumulative effect of an accounting change. The cash flows of the international companies for the 14-month period November 1, 1991, to December 31, 1992, are reflected in the 1992 Consolidated Statement of Cash Flows.

Effective January 1, 1992, the company adopted Statement of Financial Accounting Standards (SFAS) No. 106, "Employers' Accounting for Postretirement Benefits Other Than Pensions." This statement requires that the cost of providing postretirement benefits be accrued over an employee's service period. In implementing this standard, the company was required to accrue the unfunded obligation. The company had accrued and funded - under a different actuarial methodology - a substantial amount of these benefits since 1977. In implementing this standard, the company elected to record the transition obligation using the immediate recognition option.

Also effective January 1, 1992, the company adopted SFAS No. 109, "Accounting for Income Taxes." This statement requires an asset and liability approach for financial accounting and reporting of income taxes. Under this approach, deferred taxes are recognized for the estimated taxes ultimately payable or recoverable based on enacted tax law. Changes in enacted tax rates will be reflected in the tax provision as they occur.

Adoption of these accounting changes, in aggregate, did not have a material impact on 1992 results of operations.

The table below shows the components of the cumulative effect of accounting changes.

(Millions, except per-share data)	1992	
	Amount	Per Share
Cumulative effect of change in:		
Reporting period for international companies, net of $25 million in taxes (including tax benefits from revaluation of certain fixed assets in Italy)	$ 100	$ 0.46
Accounting for other postretirement benefits, net of $107 million in taxes	(183)	(0.84)
Accounting for income taxes	80	0.36
Total	$ (3)	$(0.02)

Legal Settlement and Special Charges

In December 1992, Johnson & Johnson agreed to pay 3M $129 million in settlement of a patent lawsuit involving 3M orthopedic casting materials. 3M received payment in January 1993.

In 1992, 3M recorded $115 million of special charges designed to enhance competitiveness and productivity. About 75 percent of these charges related to asset write-downs, including rationalization of manufacturing operations.

Supplemental Balance Sheet Information

(Millions)	1993	1992
Accounts receivable		
Accounts receivable	$ 2,730	$ 2,506
Less allowances	120	112
Accounts receivable - net	$ 2,610	$ 2,394
Inventories		
Finished goods	$ 1,246	$ 1,224
Work in process	604	586
Raw materials and supplies	551	505
Total inventories	$ 2,401	$ 2,315
Property, plant and equipment - at cost		
Land	$ 258	$ 241
Buildings and leasehold improvements	2,572	2,463
Machinery and equipment	8,305	7,732
Construction in progress	353	392
	$11,488	$10,828
Less accumulated depreciation	6,658	6,036
Property, plant and equipment - net	$ 4,830	$ 4,792
Short-term debt		
Commercial paper	$ 193	$ 165
Long-term debt - current portion	79	148
Other borrowings	425	426
Total short-term debt	$ 697	$ 739
Other current liabilities		
Deposits - banking operations	$ 291	$ 259
Other current liabilities	795	798
Total other current liabilities	$ 1,086	$ 1,057

Other liabilities		
Minority interest in subsidiaries	$ 376	$ 314
Nonpension postretirement benefits	386	366
Other liabilities	845	748
Total other liabilities	$ 1,607	$ 1,428

The carrying amount of short-term debt approximates fair value. Deposits - banking operations - are primarily demand deposits and, as such, the carrying amount approximates fair value.

Leases

Rental expense under operating leases was $141 million in 1993, $140 million in 1992 and $141 million in 1991.

The table below sets forth minimum payments under operating leases with noncancelable terms in excess of one year as of year-end 1993.

(Millions)	1994	1995	1996	1997	1998	After 1998	Total
Minimum lease payments	$70	$53	$39	$21	$16	$88	$287

Long-Term Debt

Employee Stock Ownership Plan: In 1989, the company established an Employee Stock Ownership Plan (ESOP). The ESOP borrowed $548 million. Because the company has guaranteed repayment of the ESOP debt, the debt and related unearned compensation are recorded on the Consolidated Balance Sheet.

Medium-Term Notes: 3M maintains a shelf registration with the Securities and Exchange Commission that provides the means to offer medium-term notes not to exceed $601 million. As of December 31, 1993, $502 million was available for future financial needs. The company entered into interest rate swap agreements to achieve variable interest rates below U.S. commercial paper rates for notes outstanding. The effective rate of these agreements approximated 2.5 percent at year-end 1993.

Other Borrowings: These are primarily borrowings of 3M's international companies and municipal bond issues in the United States. Interest rates range mainly from 2.3 to 11.0 percent.

(Millions)	1993	1992
ESOP debt guarantee, 8.13-8.27%, due 1995-2004	$469	$490
Eurobond, 4.81%, due 1998	114	---
Medium-term notes, due 1995	75	115
Other borrowings, due 1995-2025	138	82
Total long-term debt	$796	$687

Maturities of long-term debt for the next five years are as follows: 1994, $79 million; 1995, $168 million; 1996, $44 million; 1997, $41 million; and 1998, $159 million.

Interest payments included in the Consolidated Statement of Cash Flows totaled $53 million in 1993, $88 million in 1992 and $118 million in 1991. For the calendar year 1992, interest payments were $79 million.

The company estimates that the fair value of long-term debt is not materially different than the carrying amount of this debt.

Other Financial Instruments

The company has entered into interest rate and currency swaps, as well as forward interest rate agreements, with face amounts of $605 million and $308 million, respectively, as of December 31, 1993, and 1992. The company uses

these instruments to manage risk from interest rate and currency fluctuations and to lower its cost of borrowing. The unrealized gains and losses are deferred until the underlying transactions are realized. As of December 31, 1993, the unrealized gains and losses were not material.

The company also had foreign exchange forward and option contracts with face amounts of $704 million and $785 million, respectively, at December 31, 1993, and 1992. The company uses these financial instruments primarily to hedge transactions denominated in foreign currencies, thereby reducing risk from exchange rate fluctuations in the regular course of its global business. The net unrealized gain on these contracts as of December 31, 1993, was not material.

Income Taxes

Income Before Income Taxes			
(Millions)	1993	1992	1991
U.S.	$1,390	$1,301	$1,136
International	612	646	741
Total	$2,002	$1,947	$1,877

Provision for Income Taxes			
(Millions)	1993	1992	1991
Currently payable			
Federal	$430	$371	$396
State	74	78	74
International	292	339	343
Deferred			
Federal	(66)	(63)	(110)
State	(5)	(6)	(9)
International	(18)	(32)	(3)
Total	$707	$687	$691

Net deferred tax assets totaled $439 million ($293 million current) and net deferred tax liabilities totaled $98 million ($6 million current) at year-end 1993. The major components of deferred taxes include benefit costs not currently deductible of $336 million and accelerated depreciation for tax purposes of $362 million.

Income tax payments included in the Consolidated Statement of Cash Flows totaled $802 million in 1993, $743 million in 1992 and $867 million in 1991. For calendar year 1992, income tax payments were $714 million.

At December 31, 1993, there were approximately $2.850 billion of retained earnings attributable to our international companies that are considered to be permanently invested. No provision has been made for taxes that might be payable if these earnings were remitted to the United States. It is not practical to determine the amount of incremental tax that might arise should these earnings be remitted.

<TABLE>
<CAPTION>

Reconciliation of Effective Income Tax Rate	1993	1992	1991
<S>	<C>	<C>	<C>
Statutory U.S. tax rate	35.0%	34.0%	34.0%
State income taxes - net	2.2	2.5	2.3
International taxes	3.0	4.4	4.7
All other - net	(4.9)	(5.6)	(4.2)
Effective worldwide tax rate	35.3%	35.3%	36.8%

</TABLE>

<TABLE>
[TEXT]

Stockholders' Equity

Common stock, without par value, of 500,000,000 shares is authorized, with 236,008,264 shares issued in 1993, 1992 and 1991. Treasury shares at year-end totaled 21,268,945 in 1993, 16,974,214 in 1992 and 16,867,905 in 1991. This stock is reported at cost. Preferred stock, without par value, of 10,000,000 shares is authorized but unissued. A two-for-one stock split will be distributed on or aboutApril 8, 1994to shareholders of recordon March 15,1994.

<CAPTION>

(Dollars in millions)	Common Stock	Retained Earnings	Cumulative Translation	ESOP Unearned Compensation	Treasury Stock	Total

<S>	<C>	<C>	<C>	<C>	<C>	<C>
Balance, December 31, 1990	$296	$7,106	$ 175	$(530)	$ (937)	$6,110
Net income		1,154				1,154
Dividends paid ($3.12 per share)		(685)				(685)
Reacquired stock (2,733,416 shares)					(240)	(240)
Issuances pursuant to stock option and benefit plans (2,040,372 shares)		(39)			178	139
Amortization of unearned compensation				14		14
Translation adjustments			(199)			(199)
Balance, December 31, 1991	$296	$7,536	$ (24)	$(516)	$ (999)	$6,293
Net income		1,233				1,233
Dividends paid ($3.20 per share)		(701)				(701)
Reacquired stock (2,561,689 shares)					(247)	(247)
Issuances pursuant to stock option and benefit plans (2,455,380 shares)		(56)			233	177
Amortization of unearned compensation				18		18
Translation adjustments			(174)			(174)
Balance, December 31, 1992	$296	$8,012	$(198)	$(498)	$(1,013)	$6,599
Net income		1,263				1,263
Dividends paid ($3.32 per share)		(721)				(721)
Reacquired stock (6,580,868 shares)					(706)	(706)
Issuances pursuant to stock option and benefit plans (2,286,137 shares)		(54)			245	191
Amortization of unearned compensation				19		19
Translation adjustments			(133)			(133)
Balance, December 31, 1993	$296	$8,500	$(331)	$(479)	$(1,474)	$6,512

</TABLE>

<TABLE>
[TEXT]

Business Sectors

Financial information relating to the company's business sectors for the years ended December 31, 1993, 1992 and 1991 appears below. 3M is an integrated enterprise characterized by substantial intersector cooperation, cost allocations and inventory transfers. Therefore, management does not represent that these sectors, if operated independently, could earn the operating income shown.

<CAPTION>

(Millions)		Industrial and Consumer	Information, Imaging and Electronic	Life Sciences	Eliminations and Other	Total Company
<S>	<C>	<C>	<C>	<C>	<C>	<C>
Net Sales	1993	$5,350	$4,520	$4,132	$ 18	$14,020
	1992	5,215	4,599	4,026	43	13,883
	1991	5,003	4,544	3,748	45	13,340
Operating Income	1993	849	271	846	(10)	1,956
	1992<F1>	826	238	926	4	1,994
	1991	852	383	769	(45)	1,959
Identifiable Assets<F2>	1993	3,776	3,460	2,854	144	10,234
	1992	3,734	3,264	2,712	172	9,882
	1991	3,592	3,414	2,603	127	9,736
Depreciation	1993	341	366	249	20	976
	1992<F3>	323	356	238	33	950
	1991	307	329	224	24	884
Capital Expenditures	1993	399	388	327	(2)	1,112
	1992<F3>	437	444	327	17	1,225
	1991	462	477	369	18	1,326

<FN>

<F1>1 Includes a legal settlement that increased operating income for the Life Sciences Sector by $129 million. Also includes special charges of $115 million, of which$81 millionwas in theInformation, Imaging andElectronic Sector.

<F2>2 Excludes certaincorporate assets,primarilycash andcash equivalents,other securities, deferred income taxes, certain other current assets and investments.

<F3>3 Excludes $93 millionof capitalexpenditures and $54million ofdepreciation for international companies from November 1 to December 31, 1991. See accounting changes note on page 20 for details.

</TABLE>

<TABLE>
[TEXT]

Geographic Areas

Information in the table below is presented on the same basis as utilized by the Company to manage the business. Export sales and certain income and expense items are reported in the geographic area where the final sale to customers is made rather than where the transaction originates.

<CAPTION>

(Millions)		United States	Europe	Asia Pacific	Other Areas<F1>	Elimin- ations	Total Company
<S>	<C>	<C>	<C>	<C>	<C>	<C>	<C>
Net Sales to	1993	$7,126	$3,646	$2,154	$1,094		$14,020
Customers	1992	6,922	4,068	1,847	1,046		13,883
	1991	6,738	3,889	1,718	995		13,340
Transfers	1993	1,393	172	28	146	$(1,739)	---
Between	1992	1,273	176	31	119	(1,599)	---
Geographic Areas	1991	1,135	156	37	105	(1,433)	---
Operating	1993	940	376	429	211		1,956
Income	1992<F2>	945	489	368	192		1,994
	1991	802	618	362	177		1,959
Identifiable<F3>	1993	5,875	2,633	1,531	710	(515)	10,234
Assets	1992	5,634	2,824	1,333	660	(569)	9,882
	1991	5,548	2,912	1,214	555	(493)	9,736

<FN>

<F1>1 Includes Canada, Latin America and Africa.

<F2>2 Includesa legal settlement that increased operating income in the United Statesby $129 million. Also includesspecial charges of $115 million, of which $74 million was in Europe.

<F3>3 Excludescertain corporateassets, primarilycash andcash equivalents,other securities, deferred income taxes, certain other current assets and investments.

[TEXT]

At year-end,net assetsof companiesoutside the UnitedStates totaled$2.963 billion in 1993, $2.998 billion in 1992 and $2.835 billion in 1991.

In1993, thecompany changed thebasis ofpresenting exportsales and certain income andexpense items in theabove table. Operating income in1993 under the prior methodology would have been $1,341 million, $205 million, $277 million and $133 million, respectively.

</TABLE>

Retirement Plans

3M has various company-sponsored retirement plans covering substantially all U.S. employees and many employees outside the United States. Pension benefits are based principally on an employee's years of service and compensation near retirement. Plan assets are invested in common stocks, fixed-income securities, real estate and other investments.

The company's funding policy is to deposit with an independent trustee amounts at least equal to those required by law. A trust fund is maintained to provide pension benefits to plan participants and their beneficiaries. In addition, a number of plans are maintained by deposits with insurance companies.

The charge to income relating to these plans was $203 million in 1993, $178 million in 1992 and $133 million in 1991.

<TABLE>
<CAPTION>

Net Pension Cost	U.S. Plan			International Plans		
(Millions)	1993	1992	1991	1993	1992	1991
<S>	<C>	<C>	<C>	<C>	<C>	<C>
Service cost (employee benefits						

earned during the year)	$ 110	$ 108	$ 89	$ 86	$73	$65
Interest cost on projected benefit obligation	276	252	228	80	78	73
Return on assets - actual	(430)	(221)	(602)	(185)	(73)	(112)
Net amortization and deferral	154	(38)	347	112	(1)	45
Net pension cost	$ 110	$ 101	$ 62	$ 93	$77	$71
Assumptions:						
Discount rate at year-end	7.25%	8.00%	8.00%	7.26%	7.91%	8.07%
Rate of increase in compensation levels	5.00%	6.25%	6.25%	5.31%	6.40%	6.60%
Long-term rate of return on assets	9.00%	9.00%	9.00%	7.64%	8.23%	8.44%

Funded Status of Pension Plans	U.S. Plan		International Plans	
(Millions)	1993	1992	1993	1992
Actuarial present value of:				
Vested benefit obligation	$2,797	$2,490	$ 875	$790
Non-vested benefit obligation	435	372	65	58
Accumulated benefit obligation	$3,232	$2,862	$ 940	$848
Projected benefit obligation	$3,921	$3,442	$1,279	$1,179
Plan assets at fair value	3,473	3,141	1,207	996
Plan assets less than the projected benefit obligation	$ (448)	$ (301)	$ (72)	$(183)
Unrecognized net transition asset	(224)	(261)	10	10
Other adjustments and unrecognized items	492	435	(16)	80
Accrued pension expense recognized in the Consolidated Balance Sheet	$ (180)	$ (127)	$ (78)	$(93)

</TABLE>

Other Postretirement Benefits

The company provides health care and life insurance benefits for substantially all of its U.S. employees who reach retirement age while employed by the company. The company has set aside funds with an independent trustee for these postretirement benefits and makes periodic contributions to the plan. The assets held by the trustee are invested in common stocks and fixed-income securities. Employees outside the United States are covered principally by government-sponsored plans and the cost of company-provided plans for these employees is not material.

The table below sets forth the components of the net periodic postretirement benefit cost and a reconciliation of the funded status of the postretirement benefit plan for U.S. employees.

Net Periodic Postretirement Benefit Cost

(Millions)	1993	1992
Service cost	$ 23	$ 21
Interest cost	53	49
Return on plan assets - actual	(23)	(20)
Net amortization and deferral	1	---
Total	$ 54	$ 50

Funded Status of Postretirement Benefits Plan

(Millions)	1993	1992

Fair value of plan assets	$335	$314
Accumulated postretirement benefit obligation:		
Retirees	248	193
Fully eligible active plan participants	153	139
Other active plan participants	378	348
Benefit obligation	779	680
Plan assets less benefit obligation	(444)	(366)
Adjustments and unrecognized items	58	---
Accrued postretirement expense recognized in the Consolidated Balance Sheet	$(386)	$(366)

The accumulated postretirement benefit obligation and related benefit cost are determined through the application of relevant actuarial assumptions. The company anticipates its health care cost trend rate to slow from 7.5 percent in 1994 to 5.0 percent in 2003, after which the trend rate is expected to stabilize. The effect of a one percentage point increase in the assumed health care cost trend rate for each future year would increase the benefit obligation by $57 million and the current year benefit expense by $4 million. Other actuarial assumptions include an expected long-term rate of return on plan assets of 9.0 percent (before taxes applicable to a portion of the return on plan assets), and a discount rate of 7.25 percent.

The charge to income relating to these plans was $54 million in 1993, $50 million in 1992 and $51 million in 1991.

Other Postemployment Benefits

In 1992, the Financial Accounting Standards Board issued Statement No. 112, "Employers' Accounting for Postemployment Benefits." Postemployment benefits include, but are not limited to, disability, severance and health care benefits. 3M will adopt this standard in the first quarter of 1994. This adoption will have a diminimus effect on the company's results of operations.

Employee Stock Ownership Plan

The company maintains an Employee Stock Ownership Plan (ESOP) for substantially all full-time U.S. employees. This plan was established in 1989 as a cost-effective way of funding certain employee retirement savings benefits, including the company's matching contributions under its 401(k) employee savings plan. The ESOP borrowed $548 million and used the proceeds to purchase 7.7 million shares of the company's common stock, previously held in treasury. The debt is being serviced by dividends on stock held by the ESOP and by company contributions. These contributions are reported as a benefit expense.

Employee Savings Plan

The company sponsors an employee savings plan under Section 401(k) of the Internal Revenue Code. This plan covers substantially all full-time U.S. employees. The company matches employee contributions of up to 6 percent of compensation at rates ranging from 35 to 85 percent, depending upon company performance. Amounts charged against income were $29 million in 1993 and 1992, and $28 million in 1991.

General Employees' Stock Purchase Plan

Participants in the General Employees' Stock Purchase Plan are granted options at 85 percent of market value at the date of grant. At December 31, 1993, there were 23,216 participants in the plan, with 58,058 employees eligible to participate. Options must be exercised within 27 months from date of grant.

	Shares	Price Range
Under Option- January 1, 1993	223,179	$66.94-88.30
Granted	818,005	83.57-96.59
Exercised	(777,102)	66.94-96.59
Cancelled	(27,633)	66.94-96.59
Under Option- December 31, 1993	236,449	$73.90-96.59
Shares available for grant- December 31, 1993	8,803,215	

Management Stock Ownership Program

Management stock options are granted at market value at the date of grant. At December 31, 1993, there were 4,238 participants in the plan. All outstanding options expire between May 1994 and May 2003.

	Shares	Price Range

Under Option- January 1, 1993	9,400,910	$38.73-103.60
Granted	2,138,014	97.85-116.15
Exercised	(1,361,733)	38.73-103.60
Cancelled	(85,844)	38.73-113.25
Under Option- December 31, 1993	10,091,347	$38.73-116.15
Options Exercisable- December 31, 1993	8,133,231	$38.73-115.45
Shares available for grant- December 31, 1993	10,869,705	

Quarterly Data (Unaudited)

(Millions, except per-share data)	First	Second	Third	Fourth	Year
Net Sales					
1993	$3,517	$3,540	$3,481	$3,482	$14,020
1992	3,438	3,519	3,551	3,375	13,883
Cost of Goods Sold					
1993	$2,112	$2,131	$2,167	$2,119	$8,529
1992	2,058	2,115	2,134	2,039	8,346
Income Before Cumulative Effect of Accounting Changes					
1993	$330	$331	$316	$286	$1,263
1992	306	317	324	289<F1>	1,236<F1>
Per Share					
1993	$1.51	$1.51	$1.47	$1.33	$5.82
1992	1.40	1.45	1.48	1.32<F1>	5.65<F1>
Net Income					
1993	$330	$331	$316	$286	$1,263
1992	303	317	324	289<F1>	1,233<F1>
Per Share					
1993	$1.51	$1.51	$1.47	$1.33	$5.82
1992	1.38	1.45	1.48	1.32<F1>	5.63<F1>
Stock Price Comparisons (New York Stock Exchange Composite Transactions)					
1993 High	$111.75	$117.00	$111.25	$113.50	$117.00
Low	97.25	104.88	102.25	101.50	97.25
1992 High	98.75	97.38	103.75	107.00	107.00
Low	87.38	85.50	95.75	97.00	85.50

[FN]
<F1> 1 Includes a legal settlement and special charges, which together added $9 million, or 4 cents a share, to net income.

Legal Procedings:
Discussion of the legal matters is cross referenced to Form 10-K Item 3, Legal Proceedings, and should be considered an intergral part of the Financial Statements and Notes.

SIGNATURES

Pursuant to the requirements of Section 13 of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

MINNESOTA MINING AND MANUFACTURING COMPANY

By /s/Giulio Agostini
Giulio Agostini, Senior Vice President - Finance and Office Administration
Principal Financial and Accounting Officer
March 11, 1994

Pursuant to the requirements of the Securities Exchange Act of 1934, this report has been signed below by the following persons on behalf of the registrant and in the capacities indicated on March 11, 1994.

Signature	Title
LIVIO D. DeSIMONE	Chairman of the Board and Chief Executive Officer, Director

LAWRENCE E. EATON	Director
HARRY A. HAMMERLY	Director
ALLEN F. JACOBSON	Director
RONALD A. MITSCH	Director
ALLEN E. MURRAY	Director
AULANA L. PETERS	Director
ROZANNE L. RIDGWAY	Director
JERRY E. ROBERTSON	Director
FRANK SHRONTZ	Director
F. ALAN SMITH	Director
LOUIS W. SULLIVAN	Director

Arlo D. Levi, by signing his name hereto, does hereby sign this document pursuant to powers of attorney duly executed by the other persons named, filed with the Securities and Exchange Commission on behalf of such other persons, all in the capacities and on the date stated, such persons constituting a majority of the directors of the company.

By /s/Arlo D. Levi
Arlo D. Levi, Attorney-in-Fact