SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

FORM 10-Q

FORM 10-Q QUARTERLY REPORT PURSUANT TO SECTION 13 OR 15(d)
OF THE SECURITIES EXCHANGE ACT OF 1934

For Quarter ended June 30, 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

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 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 .

On June 30, 1993, there were 216,974,988 shares of the Registrant's common stock outstanding.

This document contains 16 pages.

MINNESOTA MINING AND MANUFACTURING COMPANY
AND SUBSIDIARIES

PART I. FINANCIAL INFORMATION

CONSOLIDATED STATEMENT OF INCOME
(Amounts in millions, except per-share data)
(Unaudited)

	Three months ended June 30		Six months ended June 30	
	1993	1992	1993	1992
Net Sales	$3,540	$3,519	$ 7,057	$ 6,957
Operating Expenses				
Cost of goods sold	2,131	2,115		

			4,243	4,173
Selling, general and administrative expenses	893	887	1,768	1,758
Total	3,024	3,002	6,011	5,931
Operating Income	516	517	1,046	1,026
Other Income and Expense				
Interest expense	15	19	26	41
Investment and other income - net	(21)	1	(30)	(1)
Total	(6)	20	(4)	40
Income Before Income Taxes, Minority Interest and Cumulative Effect of Accounting Changes	522	497	1,050	986
Provision For Income Taxes	184	175	372	350
Minority Interest	7	5	17	13
Income Before Cumulative Effect of Accounting Changes	331	317	661	623
Cumulative Effect of Accounting Changes	-	-	-	3
Net Income	$ 331	$ 317	$ 661	$ 620
Average Number of Common Shares Outstanding	218.2	219.0	218.5	219.1
Per Share of Common Stock:				
Income Before Cumulative Effect of Accounting Changes	$ 1.51	$ 1.45	$ 3.02	$ 2.85
Cumulative Effect of Accounting Changes	-	-	-	(.02)
Net Income	$ 1.51	$ 1.45	$ 3.02	$ 2.83
Cash dividends declared and paid	$ .83	$ .80	$ 1.66	$ 1.60

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

MINNESOTA MINING AND MANUFACTURING COMPANY
AND SUBSIDIARIES

CONSOLIDATED BALANCE SHEET
(Dollars in millions)

	June 30, 1993 (Unaudited)	December 31, 1992
ASSETS		
Current Assets		
Cash and cash equivalents	$ 329	

		$ 382
Other securities	321	340
Accounts receivable - net	2,665	2,394
Inventories		
Finished goods	1,233	1,224
Work in process	584	586
Raw materials and supplies	535	505
	-------	-------
Total inventories	2,352	2,315
Other current assets	715	778
	-------	-------
Total current assets	6,382	6,209
Investments	448	452
Property, Plant and Equipment	11,223	10,828
Less accumulated depreciation	(6,410)	(6,036)
Property, plant and equipment - net	4,813	4,792
Other Assets	502	502
Total	$12,145	$11,955
	=======	=======
LIABILITIES AND STOCKHOLDERS' EQUITY		
Current Liabilities		
Accounts payable	$ 749	$ 836
Income taxes	275	299
Short-term debt	829	739
Other current liabilities	1,512	1,367
	-------	-------
Total current liabilities	3,365	3,241
Other Liabilities	1,511	1,428
Long-Term Debt	679	687
Stockholders' Equity		
Common stock, no par, 236,008,264 shares issued	296	296
Retained earnings	8,268	8,012
Unearned compensation - ESOP	(489)	(498)
Cumulative translation - net	(244)	(198)
Less cost of treasury stock - June 30, 1993, 19,033,276 shares; December 31, 1992, 16,974,214 shares	(1,241)	(1,013)
Stockholders' Equity - net	6,590	6,599
Total	$12,145	$11,955
	=======	=======

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

MINNESOTA MINING AND MANUFACTURING COMPANY
AND SUBSIDIARIES

CONSOLIDATED STATEMENT OF CASH FLOWS
(Dollars in millions)
(Unaudited)

	Six months ended June 30	
	1993	1992*
Cash Flows from Operating Activities:		
Net income	$ 661	$ 620
Adjustments to reconcile net income to net cash provided by operating activities:		
Cumulative effect of adopting SFAS Nos. 106 and 109	-	103
Legal settlement	129	-
Depreciation and amortization	517	560
Working capital changes	(351)	(351)
Other	32	41
Net cash provided by operating activities	988	973
Cash Flows from Investing Activities:		
Capital expenditures	(521)	(694)
Disposals of property, plant and equipment	36	44
Other	(2)	14
Net cash used in investing activities	(487)	(636)
Cash Flows from Financing Activities:		
Net change in short-term debt	135	67
Repayment of long-term debt	(96)	(99)
Proceeds from long-term debt	54	134
Purchases of treasury stock	(383)	(123)
Reissuances of treasury stock	114	80
Payment of dividends	(364)	(351)
Other	-	6
Net cash used in financing activities	(540)	(286)
Effect of exchange rate changes on cash	(14)	(3)
Net increase/(decrease) in cash and cash equivalents	(53)	48

Cash and cash equivalents at beginning of year	382	258
Cash and cash equivalents at end of period	$ 329	$ 306

* Includes cash flows of the international companies for the eight-month period November 1, 1991 to June 30, 1992.

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

MINNESOTA MINING AND MANUFACTURING COMPANY
AND SUBSIDIARIES

NOTES TO FINANCIAL STATEMENTS
(Unaudited)

The interim financial statements are unaudited but, in the opinion of management, reflect all adjustments necessary for a fair presentation of financial position, results of operations and cash flows for such periods. These adjustments consist of normal, recurring items. The results of operations for any interim period are not necessarily indicative of results for the full year. The condensed consolidated financial statements and notes are presented as permitted by Form 10-Q and do not contain certain information included in the company's annual consolidated financial statements and notes. This Form 10-Q should be read in conjunction with the company's consolidated financial statements and notes incorporated by reference in the 1992 Annual Report on Form 10-K.

Effective January 1, 1992, 3M's international companies changed their fiscal year-end from October 31 to December 31 and 3M adopted two new accounting standards, Statement of Financial Accounting Standards (SFAS) No. 106, "Employers' Accounting for Postretirement Benefits Other Than Pensions," and SFAS No. 109, "Accounting for Income Taxes." The first and second quarter 1992 financial statements were restated in 1992 to reflect these changes. All three changes were accounted for as cumulative effects of accounting changes. As a result of the change in the international companies' fiscal year-end, the cash flows of the international companies for the eight-month period November 1, 1991 to June 30, 1992, are included in the Consolidated Statement of Cash Flows for the period ended June 30, 1992.

In July 1993, subsequent to the end of the second quarter, the company received $48 million as a result of the resolution of several income tax claims. The recovery included $28 million of interest which will be recorded as income in the third quarter of 1993. Since the majority of the noninterest portion of the refund had previously been recorded as a prepaid tax, this refund will not impact the 1993 tax provision.

Coopers & Lybrand, the company's independent accountants, have performed a review of the unaudited interim financial statements included herein and their letter accompanies this filing.

MINNESOTA MINING AND MANUFACTURING COMPANY
AND SUBSIDIARIES

Management's Discussion and Analysis of
Financial Condition and Results of Operations

RESULTS OF OPERATIONS

This Quarter

Worldwide sales for the second quarter totaled $3.540 billion, an increase of 0.6 percent from $3.519 billion in the second quarter last year. Net income increased 4.2 percent to $331 million, or $1.51 per share, compared with $317 million, or $1.45 per share, in the same quarter last year.

In the United States, the company's unit sales rose about 4 percent compared with the second quarter last year. The Industrial and Consumer Sector led U.S. volume growth with solid gains in its abrasives, specialty chemicals, and commercial and consumer products, and modest growth in its automotive products. Volume also increased in the Information, Imaging and Electronic Sector, paced by growth in its imaging systems and memory technologies products. Volume declined in its telecommunication, electronic and micrographic products. Life Sciences Sector volume increased with solid growth in its traffic and personal safety products largely offset by declines in its health care products. Overall, the company's United States volume growth slowed compared with the first quarter of 1993 due to a combination of economic and industry-specific factors.

Outside the United States, unit volume also increased about 4 percent. Volume declined about 1 percent in Europe reflecting the area's difficult economic environment. The decline was driven by Germany, which more than offset a gain in the United Kingdom. Volume growth was positive in the rest of the world. Asia Pacific had 12 percent volume growth where an improvement in Japan added to the rapid growth in the rest of Asia. Latin America, led by Brazil, was up nearly 25 percent. Canada and Africa also reported volume gains.

Worldwide selling prices declined about 1 percent compared to the second quarter of 1992. Competition in the company's memory technologies business again affected worldwide price levels. International price declines were about the same as those in the United States. Currency translation decreased worldwide sales by a little more than 2 percent.

Cost of goods sold, which includes manufacturing, research and development, and engineering, was $2.131 billion in the second quarter of 1993, an increase of 0.8 percent from $2.115 billion in 1992. Cost of goods sold was 60.2 percent of sales, up one-tenth of a point from the second quarter last year. Gross margins were hampered by lower selling prices, negative currency effects and higher R&D spending. These impacts were partially offset by lower raw material costs, cost controls and lower employment levels.

Selling, general, and administrative spending of $893 million was 25.2 percent of sales, the same percentage as in the second quarter last year. SG&A costs reflected continued emphasis on cost control.

Worldwide operating income was $516 million in the second quarter, essentially unchanged from $517 million in the second quarter of 1992. Operating income in the United States was up about 12 percent and operating margins improved by 1.2 percentage points. Lower raw material costs, cost controls and lower employment levels generated most of the increase. International operating income declined nearly 10 percent and margins were down 1.4 percentage points due to negative currency effects and economic weakness in Europe. Worldwide employment was down about 1,220 people from the second quarter last year.

On a sector basis, the Life Sciences Sector showed worldwide operating income growth compared with the same quarter last year. In the Industrial and Consumer Sector, a solid gain in United States operating income was offset by negative currency effects and by economic weakness in Europe. Information, Imaging and Electronic Sector operating income declined due to negative currency effects, slower demand for several of its major product lines and price erosion in memory technologies.

Interest expense was $15 million in the second quarter of 1993, $4 million lower than in the same quarter last year. This decline was mainly due to lower debt than in the same quarter last year. Investment and other income-net contributed $21 million to pretax income in the second quarter of 1993 compared to a $1 million expense in the same quarter last year. This change was due to several factors, including technology write-downs of about $10 million in 1992's second quarter and cash returns from other investments and hedging activities of about $7 million in the second quarter of 1993.

The provision for income taxes was $184 million compared with $175 million in the second quarter last year. The second quarter 1993 worldwide effective tax rate was 35.5 percent, up one-half point from the second quarter rate last year and up two-tenths of a point from the rate for 1992 overall. The increase in the second quarter rate compared to the same quarter last year is primarily due to last year's recognition of additional foreign tax credits.

Net income was $331 million, an increase of 4.2 percent from $317 million in the second quarter last year. Earnings per share increased 4.1 percent to $1.51 per share from $1.45 per share last year.

The company estimates that changes in the value of the U.S. dollar reduced net income by $13 million, or 6 cents per share, in the second quarter compared to the corresponding quarter in 1992.

These estimates include the effect of translating sales and profits from local currencies into U.S. dollars, the costs in local currencies of transferring goods between the parent company in the United States and international companies, and transaction gains and losses in countries not considered to be highly inflationary.

Year-To-Date

On a year-to-date basis, worldwide sales totaled $7.057 billion, an increase of 1.4 percent from $6.957 billion in the first six months of last year. Volume growth for the first six months of 1993 was 5 percent in both United States and international operations. Pricing and currency decreased worldwide sales by about 4 percent during the first six months.

Cost of goods sold was $4.243 billion for the first six months, an increase of 1.7 percent from $4.173 billion in 1992. Cost of goods sold was 60.2 percent of sales, up two-tenths of a point from the same period last year. The factors that influenced year-to-date gross margins were the same as those for the second quarter.

First half selling, general, and administrative spending of $1.768 billion was 25.0 percent of sales, down three-tenths of a point from 25.3 percent in the same period last year. In addition to cost control, the year-to-date SG&A percentage was helped by lower voluntary separation costs.

Worldwide operating income increased 1.9 percent to $1.046 billion in 1993 from $1.026 billion in 1992. Operating income in the United States was up about 15 percent and margins improved by 1.4 percentage points. International operating income declined about 7 percent and margins were down 1.1 percentage points due to negative currency effects and economic weakness in Europe.

While worldwide employment levels declined about 1,220 compared with the second quarter of 1992, worldwide employment increased by 825 people from the end of 1992 due to seasonal, temporary hiring in the second quarter.

Interest expense was $26 million for the first six months of 1993, down from $41 million in 1992. This decline was mainly due to lower debt than in the first half of 1992. Investment and other income was $30 million in the first half of 1993, up from $1 million last year. This change was due to several factors, including technology write-downs of about $19 million in 1992's first half and cash returns from other investments of about $5 million in the first half of 1993.

The provision for income taxes was $372 million year-to-date in

1993 compared with $350 million in 1992. The effective tax rate was 35.5 percent in both periods.

MINNESOTA MINING AND MANUFACTURING COMPANY
AND SUBSIDIARIES

Management's Discussion and Analysis of
Financial Condition and Results of Operations

Year-to-date net income was $661 million in 1993, up 6.6 percent from $620 million in 1992. Earnings per share increased 6.7 percent to $3.02 per share from $2.83 per share last year. Last year's first-half earnings included a net negative effect of $3 million, or 2 cents per share, from the adoption of SFAS No. 106 and SFAS No. 109 and from the change in the reporting period for 3M's international companies.

****

Looking ahead, the company continues to monitor worldwide economies, particularly the recessions in Europe and Japan where it has significant operations. The company's economic outlook for the second half of the year does not anticipate significant improvements in either of these two areas. The company also expects a continuation of relatively slow economic growth in the United States during the second half of the year.

The effects of a stronger dollar are expected to continue to hamper earnings growth in the second half of the year. The company estimates that currency effects, based on the levels at the end of June, could reduce full-year 1993 earnings by an estimated 30 to 35 cents per share.

Assuming that overall economic conditions are in line with the company's expectations and that currency values remain relatively stable, the company anticipates earnings increases for both the second half and the full year of 1993 compared to 1992. First-half 1993 earnings increased 4.1 percent. Expectations about third quarter earnings are guarded due to potentially significant adverse currency impacts and continuing economic weakness outside the United States. Fourth quarter earnings are expected to be better than last year's results when international volume slowed significantly.

Volume growth, productivity improvements and favorable raw material prices are expected to benefit full-year 1993 results. Investment in research and development will continue in order to help the company move toward its goal of 30 percent of sales coming from products introduced in the last four years. The company continues to aggressively explore cost reduction and rationalization opportunities around the world in addition to its continuing emphasis on management of SG&A spending to more closely match current worldwide growth expectations. Worldwide employment by the end of the year is expected to be lower than 1992 year-end levels.

As indicated in the Notes to the Financial Statements, interest income generated by the resolution of income tax disputes will be recorded in the third quarter. Since the majority of the noninterest portion of the refund had previously been recorded as a prepaid tax, this refund will not impact the 1993 tax provision. The company's tax rate is expected to remain at about current levels.

Management's Discussion and Analysis of
Financial Condition and Results of Operations

FINANCIAL CONDITION AND LIQUIDITY

The company's financial condition and liquidity remain strong.

Working capital increased $49 million to $3.017 billion from $2.968 billion as of December 31, 1992. The accounts receivable average days sales outstanding, which averages monthly sales and receivable balances within the quarter, was 65 days. The company's key inventory index, which represents the number of months of inventory, was 3.8 months. The company's current ratio was 1.9. All three indices were unchanged from the year-end 1992 numbers.

Other current liabilities increased $145 million from year-end 1992 to $1.512 billion. This change was largely due to increases in the international companies.

Total debt increased $82 million from year-end 1992 to $1.508 billion. On June 30, 1993, the company issued a $99 million medium-term note with a maturity date of June 15, 1994, from the $601 million shelf registration filed with the Securities and Exchange Commission in 1992. As of June 30, 1993, $502 million was available for future financial needs.

As of June 30, 1993, total debt was 23 percent of stockholders' equity. The ratio is 1 percentage point higher than at year-end 1992. The company's borrowings continue to maintain AAA long-term ratings.

Due to the change in the financial reporting period for the international companies, the June 30, 1992, Consolidated Statement of Cash Flows includes the cash provided or used by 3M's international companies for an eight-month period (November 1, 1991 to June 30, 1992). The following table and discussion are presented on a comparative basis, excluding the November 1 to December 31, 1991, period for International Operations.

	Six months ended June 30 1993	1992
Net cash provided by operating activities	$ 988	$ 914
Net cash used in investing activities	(487)	(539)
Net cash used in financing activities	(540)	(411)
Effect of exchange rate changes on cash	(14)	(8)
Net increase/(decrease) in cash and cash equivalents	$ (53)	$ (44)
Capital spending	$ 521	$ 601
Depreciation and amortization	$ 517	$ 503

Net cash provided by operating activities totaled $988 million in the first six months of the year, an increase of $74 million from $914 million in the same period last year. Receipt of the Johnson & Johnson legal settlement and higher income were the main sources of the increase.

Cash used in investing activities was $487 million, down $52 million from the same period last year due to lower capital spending. Capital expenditures for the first six months of 1993 were $521 million, a decrease of over 13 percent compared with the same period last year. The company expects 1993 capital spending to be less than 1992 levels.

Cash used in financing activities in the first six months was $540 million, up $129 million compared with the same period last year, primarily because less cash was provided by new long-term borrowing and because treasury stock purchases increased. During the second quarter the company repurchased about 2.4 million shares. Cash provided by issuance of medium-term notes and increases in commercial paper partially offset these factors.

Stockholder dividends increased 4 percent to $364 million in the first six months of this year. The dividend payout ratio declined to 55.0 percent in the first six months from 56.9 percent for the entire year in 1992, primarily due to higher earnings in the first six months.

The Board of Directors authorized the repurchase of up to 6 million shares of 3M common stock between June 1, 1993, and May 31, 1994. Of this number, 4.4 million shares remained authorized for repurchase on June 30, 1993. Repurchases are made to support employee stock purchase and management stock ownership plans and for other corporate purposes.

Return on average stockholders' equity for the quarter increased to 19.9 percent from 19.5 percent a year earlier, approaching the company's goal of 20 to 25 percent. Return on capital employed for the quarter was 20.1 percent, down from 20.3 percent in the comparable 1992 period. The company's goal is 27 percent or better.

The company expects cash generated by normal operations will support its growth. As indicated in the Notes to the Financial Statements, the company's receipt of $48 million in resolution of several income tax claims will positively impact cash flow in the third quarter of the year. With its AAA long-term ratings on its debt, the company has sufficient borrowing capacity to supplement cash flows from operations.

PART II. OTHER INFORMATION

Item 1. Legal Proceedings

The company and certain of its subsidiaries are named defendants in a number of actions, governmental proceedings and claims, including product liability claims involving products now or formerly manufactured and sold by the company, many of which relate to silicone gel mammary prostheses, and some of which claims are purported or tentatively certified class actions. In some cases, these actions seek damages as well as other relief which, if granted, would require substantial expenditures. Many of these actions raise difficult and complex factual and legal issues and are subject to many uncertainties and complexities, including, but not limited to, the facts and circumstances of each particular action, the jurisdiction and forum in which each action is proceeding, and differences in applicable law. Accordingly, the company is not always able to estimate the nature and amount of any future liability with respect to these actions.

In many of these actions, the company believes that resulting liability and defense costs are covered by insurance maintained by the company during applicable time periods, subject to self-insurance retentions, exclusions, and policy limits. The company may also possess rights against third parties for indemnification or contribution. To the extent that insurers have in some of these cases reserved, and may reserve in the future, the right to deny coverage (i.e. neither admitted nor denied coverage), the company is not always able to estimate the amount of recovery applicable to these actions.

Because of the complexities of these actions and the extent of insurance applicable to many of these actions, the company cannot determine its exposure or its rights against insurers and other third parties. While it is possible that any charge incurred as a result of the foregoing matters could have a negative impact on the company's net income for any period in which it is recorded, the company believes that any resulting charge will not have a material adverse effect on its consolidated financial position.

The company is involved in a number of environmental actions by governmental agencies asserting liability for cleanup costs for past disposal of hazardous wastes at waste disposal sites. The company conducts ongoing investigations, assisted by environmental consultants, to determine accruals for the probable, estimable costs of remediation. The remediation accruals are reviewed each quarter and changes are made as appropriate.

PART II. OTHER INFORMATION

Item 4. Submission of Matters to a Vote of Security Holders

(a) The registrant held its Annual Meeting of Stockholders on May 11, 1993.

(b) Proxies for the meeting were solicited pursuant to Regulation 14; there was no solicitation in opposition to management's nominees for directors as listed in the Proxy Statement and all such nominees were elected.

Directors elected were Lawrence E. Eaton, Harry A. Hammerly, Ronald A. Mitsch, Rozanne L. Ridgway, Frank Shrontz and Louis W. Sullivan.

Directors whose terms continue after the meeting were Edward A. Brennan, Livio D. DeSimone, George M. C. Fisher, Allen F. Jacobson, Allen E. Murray, Aulana L. Peters, Jerry E. Robertson and F. Alan Smith.

(c) Briefly described below is the other matter voted upon at the Annual Meeting and the number of affirmative votes and negative votes cast.

(i) Ratification of the appointment of Coopers & Lybrand, independent certified public accountants, to audit the books and accounts of the company and its subsidiaries for the year 1993.

For	180,966,324
Against	456,885
Abstain	492,696

Item 6. Exhibits and Reports on Form 8-K

(a) The following documents are filed as exhibits to this Report.

(11) A statement regarding the computation of per share earnings.

(12) A statement regarding the ratio of earnings to fixed charges.

(15) A letter from the company's independent accountants regarding unaudited interim financial statements.

PART II. OTHER INFORMATION

(b) The company filed a report on Form 8-K dated June 30, 1993, related to a shelf registration of medium-term notes. This filing included the following:

Exhibit 4 Form of Medium-Term Indexed Notes Due June 15, 1994.

Exhibit 10 Calculation Agency Agreement, dated as of June 24, 1993 between Minnesota Mining and Manufacturing Company and Goldman, Sachs & Co.

None of the other items contained in Part II of Form 10-Q is applicable to the company for the quarter ended June 30, 1993.

|Coopers |certified public accountants
|&Lybrand |

REPORT OF INDEPENDENT ACCOUNTANTS

To the Stockholders of Minnesota Mining and Manufacturing Company:

We have reviewed the accompanying condensed consolidated balance sheet of Minnesota Mining and Manufacturing Company and subsidiaries as of June 30, 1993, and the related condensed consolidated statements of income for each of the three- and six-month periods ended June 30, 1993 and 1992 and cash flows for the six-month periods ended June 30, 1993 and 1992. These financial statements are the responsibility of the company's management.

We conducted our reviews in accordance with standards established by the American Institute of Certified Public Accountants. A review of interim financial information consists principally of applying analytical review procedures to financial data and making inquiries of persons responsible for financial and accounting matters. It is substantially less in scope than an audit conducted in accordance with generally accepted auditing standards, the objective of which is the expression of an opinion regarding the financial statements taken as a whole. Accordingly, we do not express such an opinion.

Based on our reviews, we are not aware of any material modifications that should be made to the accompanying condensed consolidated financial statements referred to above for them to be in conformity with generally accepted accounting principles.

We have previously audited, in accordance with generally accepted auditing standards, the consolidated balance sheet as of December 31, 1992, and the related consolidated statements of income and cash flows for the year then ended (not presented herein); and in our report dated February 15, 1993, we expressed an unqualified opinion on those consolidated financial statements. In our opinion, the information set forth in the condensed consolidated balance sheet as of December 31, 1992 is fairly stated in all material respects in relation to the consolidated balance sheet from which it has been derived.

COOPERS & LYBRAND

St. Paul, Minnesota
July 30, 1993

SIGNATURE

Pursuant to the requirements 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

(Registrant)

Date: August 9, 1993

/s/Giulio Agostini

Giulio Agostini, Senior Vice President, Finance

(Mr. Agostini is the Principal Financial and Accounting Officer and has been duly authorized to sign on behalf of the registrant.)

<TABLE>

EXHIBIT 11

MINNESOTA MINING AND MANUFACTURING COMPANY
AND SUBSIDIARIES

EARNINGS PER SHARE OF COMMON STOCK

<CAPTION>

(Millions)	Three Months Ended June 30 1993	1992	Six Months Ended June 30 1993	1992
<S>	<C>	<C>	<C>	<C>
Income before cumulative effect of accounting changes	$331	$317	$661	$623
Cumulative effect of accounting changes	-	-	-	3
Net income	$331	$317	$661	$620
Primary earnings per share:				
Income before cumulative effect of accounting changes	$1.51	$1.45	$3.02	$2.85
Cumulative effect of accounting changes	-	-	-	(0.02)
Earnings per share	$1.51	$1.45	$3.02	$2.83
Weighted average number of common shares outstanding	218,180,059	219,006,461	218,473,216	219,086,081
Fully diluted earnings per share: (1)<F1>				
Income before cumulative effect of accounting changes	$1.50	$1.43	$2.99	$2.81
Cumulative effect of accounting changes	-	-	-	(0.01)
Earnings per share	$1.50	$1.43	$2.99	$2.80
Weighted average number of common shares outstanding	218,180,059	219,006,461	218,473,216	219,086,081
Common equivalent shares	2,480,054	2,188,369	2,214,535	2,188,369

- - -----------   ----------- -----------

Average number of common shares outstanding and equivalents	220,660,113	221,194,830	220,687,751	221,274,450
	===========	===========	===========	===========

<FN>

Primary earnings per share is computed by dividing net income by the weighted average number of common shares outstanding for each period. The calculation excludes the effect of common equivalent shares resulting from stock options using the treasury stock method as the effect would not be material.

Fully diluted earnings per share is computed based on the weighted average number of common shares and common equivalent shares outstanding for each period.

<F1>(1) This calculation is submitted in accordance with Regulation S-K item 601(b)(11) although not required by APB Opinion No. 15 because it results in dilution of less than 3%.

</TABLE>

EXHIBIT 12

MINNESOTA MINING AND MANUFACTURING COMPANY
AND SUBSIDIARIES

CALCULATION OF RATIO OF EARNINGS TO FIXED CHARGES
(Dollars in millions)

EARNINGS	Six Months Ended June 30, 1993	1992	1991	1990	1989	1988
Income Before Income Taxes, Minority Interest and Cumulative Effect of Accounting Changes	$1,050	$1,947	$1,877	$2,135	$2,099	$1,985
Add:						
Interest on debt	26	76	97	98	98	99
Interest component of the ESOP benefit expense	21	42	44	45	-	-
Portion of rent under operating leases representative of the interest component	23	47	47	44	35	36
Less:						
Equity in undistributed income of 20-50% owned companies	-	(1)	(6)	1	4	11
TOTAL EARNINGS AVAILABLE FOR FIXED CHARGES	$1,120	$2,113	$2,071	$2,321	$2,228	$2,109
FIXED CHARGES						
Interest on debt	$26	$76	$97	$98	$98	$99
Interest component of the ESOP benefit expense	21	42	44	45	-	-
Portion of rent under operating leases representative of the interest component	23	47	47	44	35	36
TOTAL FIXED CHARGES	$70	$165	$188	$187	$133	$135
RATIO OF EARNINGS TO FIXED CHARGES	16.00	12.81	11.02	12.42	16.75	15.62

|Coopers |certified public accountants
|&Lybrand

Securities and Exchange Commission
450 Fifth Street, N.W.
Washington, D.C. 20549

We are aware that our report dated July 30, 1993, on our review of interim condensed consolidated financial information of Minnesota Mining and Manufacturing Company and subsidiaries for the six-month period ended June 30, 1993, and included in the Form 10-Q for the period then ended, is incorporated by reference in the Company's registration statements on Form S-8 (Registration Nos. 2-78422, 33-14791, 33-48690 and 33-49842), and Form S-3 (Registration No. 33-48089). Pursuant to Rule 436(c), under the Securities Act of 1933, this report should not be considered a part of the registration statements prepared or certified by us within the meaning of Sections 7 and 11 of that Act.

COOPERS & LYBRAND

St. Paul, Minnesota
August 9, 1993