

SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

FORM S-8
REGISTRATION STATEMENT
Under
The Securities Act of 1933

Minnesota Mining and Manufacturing Company
(Exact name of Registrant as specified in its charter)

Delaware
(State of incorporation)

41-0417775
(I.R.S. Employer I.D. No.)

3M Center
St. Paul, Minnesota 55144
(612) 733-1110
(Address, including zip code, and telephone number, including area code,
of Registrant's principal executive offices)

1992 GENERAL EMPLOYEES STOCK PURCHASE PLAN
of
MINNESOTA MINING AND MANUFACTURING COMPANY
(Full title of the plan)

Arlo D. Levi, Vice President and Secretary
Minnesota Mining and Manufacturing Company
3M Center
St. Paul, Minnesota 55144
Telephone: (612) 733-1110
(Name, address, including zip code, and telephone number, including area
code, of agent for service)

CALCULATION OF REGISTRATION FEE

Title of Securities to be Registered	Amount to be Registered	Proposed	Proposed	Amount of Registra- tion Fee
		Maximum Price Per Share*	Maximum Aggre- gate Offering Price	
Common Stock, without par value	3,000,000 shares	\$58.5625	\$175,687,500	\$60,613

*Estimated solely for calculating amount of registration fee pursuant to Rule 457(h) of the Securities and Exchange Commission, on the basis of the average of the high and low prices for the common stock on the New York Stock Exchange - Composite Transactions on April 20, 1995. This registration statement will become effective immediately upon filing pursuant to Rule 462 of the Securities and Exchange Commission.

INCORPORATION OF DOCUMENTS BY REFERENCE

This registration statement registers an additional 3,000,000 shares of registrant's common stock, without par value, being offered under registrant's 1992 General Employees Stock Purchase Plan, which was the subject of a registration statement on Form S-8 filed with the Commission on June 16, 1992. This Form S-8 Registration Statement, Number 33-48690, and its contents are incorporated herein by reference, including all applicable exhibits, undertakings, and additional information provided therewith.

Exhibits submitted herewith:

5. Updating opinion, re: legality
24. Consents of experts and counsel.
99. Additional exhibit - information required in the new registration statement not in the earlier registration statement incorporated herein by reference.

SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, the registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-8 and has duly caused this registration statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of St. Paul, and State of Minnesota on the 24th day of April, 1995.

MINNESOTA MINING AND MANUFACTURING COMPANY

By Livio D. DeSimone, Chairman of the Board

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

Pursuant to the requirements of the Securities Act of 1933, this registration statement has been signed below by the following persons in the capacities and on the dates indicated.

Signature	Title	Date
LIVIO D. DESIMONE	Chairman of the Board; Chief Executive Officer, Director	April 24, 1995
GIULIO AGOSTINI	Senior Vice President; Finance and Office Administration	April 24, 1995
EDWARD A. BRENNAN	Director	April 24, 1995
HARRY A. HAMMERLY	Director	April 24, 1995
ALLEN F. JACOBSON	Director	April 24, 1995
ALLEN E. MURRAY	Director	April 24, 1995
AULANA L. PETERS	Director	April 24, 1995
ROZANNE L. RIDGWAY	Director	April 24, 1995
F. ALAN SMITH	Director	April 24, 1995

Arlo D. Levi, by signing his name hereto, does hereby sign this document pursuant to powers of attorney duly executed by the other person 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 being a majority of the directors and the Senior Vice President; Finance and Office Administration of 3M.

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

Exhibit 5.

April 21, 1995

Board of Directors
Minnesota Mining and
Manufacturing Company
3M Center
St. Paul, Minnesota 55144

As Assistant General Counsel and Assistant Secretary of Minnesota Mining and Manufacturing Company ("3M"), I have examined the Restated Certificate of Incorporation and the Bylaws of 3M, as amended to date, the pertinent corporate records, including the minutes of the Annual Meeting of Stockholders and Board of Directors of 3M, and have conducted such other investigation as I have deemed necessary, and I have advised 3M in connection with the registration under the Securities act of 1933, as amended, of 3,000,000 shares of 3M common stock without par value. The said shares are to be offered and sold in connection with 3M's 1992 General Employees Stock Purchase Plan.

I am of the opinion that:

1. 3M has been duly incorporated and is an existing corporation in good standing under the laws of the State of Delaware.
2. All of 3M's presently outstanding common stock is validly issued, fully paid, and nonassessable.
3. The Board of Directors has duly authorized the issuance of the 3,000,000 shares.
4. Any authorized but unissued shares which may be optioned and sold pursuant to the Plan, when issued, will be duly authorized, validly issued, fully paid, and nonassessable.

I hereby consent to the use of this opinion for filing with the aforementioned registration statement.

Yours truly,

/s/ Roger P. Smith

Roger P. Smith
Assistant General Counsel
and Assistant Secretary

Exhibit 23.

CONSENT OF INDEPENDENT ACCOUNTANTS

We consent to the incorporation by reference in this Registration Statement of Minnesota Mining and Manufacturing Company on Form S-8 of our report dated February 13, 1995, on our audits of the consolidated financial statements of Minnesota Mining and Manufacturing Company and Subsidiaries as of December 31, 1994 and 1993, and for each of the three years in the period ended December 31, 1994, which report is included in the Annual Report on Form 10-K of Minnesota Mining and Manufacturing Company for the year ended December 31, 1994.

/s/ COOPERS & LYBRAND L.L.P.
COOPERS & LYBRAND L.L.P.

St. Paul, Minnesota
April 24, 1995

Exhibit 23.

CONSENT OF INDEPENDENT ACCOUNTANTS

We consent to the incorporation by reference in this Registration Statement of Minnesota Mining and Manufacturing Company on Form S-8 of our report dated February 13, 1995, on our audits of the consolidated financial statements of Minnesota Mining and Manufacturing Company and Subsidiaries as of December 31, 1994 and 1993, and for each of the three years in the period ended December 31, 1994, which report is included in the Annual Report on Form 10-K of Minnesota Mining and Manufacturing Company for the year ended December 31, 1994.

/s/ COOPERS & LYBRAND L.L.P.
COOPERS & LYBRAND L.L.P.

St. Paul, Minnesota
April 24, 1995

Exhibit 99.

The prospectus utilized in connection with the offering subject to the form S-8 Registration Statement Number 33-48690 will not require any new information not already contained therein for utilization with this further offering. It is registrant's intent only to provide a current date for the prospectus, amend a minimal amount of language on tax effects of participation so as to update to current statutory rates on federal income taxes, and to adjust the numbers of shares authorized in the 1992 Plan to reflect a two-for-one stock split effected by registrant in March, 1994.