

As filed with the Securities and Exchange Commission on May 12, 1997
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 41-0417775
(State of incorporation) (I.R.S. Employer I.D. No.)
3M Center
St. Paul, Minnesota 55144
(612) 733-1528
(Address, including zip code, and telephone number, including area code,
of Registrant's principal executive offices)

1992 MANAGEMENT STOCK OWNERSHIP PROGRAM of
MINNESOTA MINING AND MANUFACTURING COMPANY
(Full title of the plan)

Roger P. Smith, Secretary
Minnesota Mining and Manufacturing Company
3M Center
St. Paul, Minnesota 55144
Telephone: (612) 733-1528
(Name, address, including zip code, and telephone number, including
area code, of agent for service)

CALCULATION OF REGISTRATION FEE

Title of Securities Registered	Amount to be Registered	Proposed Maximum Offering Price Per Share*	Proposed Maximum Aggregate Offering Price	Amount of Registration Fee
Common Stock, without par value	2,550,000 shares	\$89.25	\$227,878,500	\$78,479.00

* Estimated solely for calculating amount of registration fee pursuant to Rule 457(c) of the Securities and Exchange Commission, on the basis of the average of the high and low prices reported for the common stock on the New York Stock Exchange - Composite Transactions on May 5, 1997. 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 2,550,000 shares of registrant's common stock, without par value, being offered under registrant's 1992 Management Stock Ownership Program, which was the subject of a registration statement on Form S-8 filed with the Commission on July 14, 1992. This Form S-8 Registration Statement, Number 33-49842, and its contents are incorporated herein by reference, including all applicable exhibits undertakings, and additional information provided therewith.

EXHIBIT INDEX

Exhibit Number	Description
5	Opinion of Counsel re Legality (Consent of Counsel included therein)
15	Awareness Letter of Coopers & Lybrand L.L.P. (regarding interim financial information)
23	Consent of Coopers & Lybrand L.L.P. (Consent of Counsel included in Exhibit 5)
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 12th day of May, 1997.

MINNESOTA MINING AND
MANUFACTURING COMPANY

By /s/ L.D. DeSimone
Livio D. DeSimone, Chairman of the Board

By /s/ Roger P. Smith
Roger P. Smith, 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	May 12, 1997
Giulio Agostini	Senior Vice President, Finance	May 12, 1997
Edward A. Brennan	Director	May 12, 1997
Allen F. Jacobson	Director	May 12, 1997
Allen E. Murray	Director	May 12, 1997
Aulana L. Peters	Director	May 12, 1997
Rozanne L. Ridgway	Director	May 12, 1997
F. Alan Smith	Director	May 12, 1997

Roger P. Smith, 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 being a majority of the directors and the Senior Vice President, Finance of 3M.

/s/ Roger P. Smith
Roger P. Smith, Attorney-in-Fact

EXHIBIT 5
May 12, 1997

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

As Assistant General Counsel 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 2,550,000 shares of 3M common stock without par value. The said shares are to be offered and sold in connection with 3M's 1992 Management Stock Ownership Program (the "Program").

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 2,550,000 shares.
4. Any authorized but unissued shares which may be optioned and sold pursuant to the Program, 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.

Sincerely,

/s/ Gregg M. Larson

Gregg M. Larson
Assistant General Counsel

Exhibit 15

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

We are aware that our report dated April 22, 1997 on our reviews of interim condensed consolidated financial information of Minnesota Mining and Manufacturing Company and Subsidiaries (the Company) for the three-month periods ended March 31, 1997 and 1996, and included in the Company's Form 10-Q for the quarter ended March 31, 1997, is incorporated by reference in this registration statement on Form S-8. Pursuant to Rule 436(c), under the Securities Act of 1933, this report should not be considered a part of the registration statement prepared or certified by us within the meaning of Sections 7 and 11 of that Act.

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

St. Paul, Minnesota
May 12, 1997

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 10, 1997, on our audits of the consolidated financial statements of Minnesota Mining and Manufacturing Company and Subsidiaries as of December 31, 1996 and 1995, and for each of the three years in the period ended December 31, 1996, which report is included in the Annual Report on Form 10-K of Minnesota Mining and Manufacturing Company for the year ended December 31, 1996.

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

St. Paul, Minnesota
May 12, 1997

EXHIBIT 99

The prospectus utilized in connection with the offering subject to the form S-8 Registration Statement Number 33-49842 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 number of shares authorized in the 1992 Program to reflect a two-for-one stock split effected by the Registrant in March, 1994.