

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)

1997 GENERAL EMPLOYEES STOCK PURCHASE PLAN 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 to be Registered	Amount to be Registered (1)	Proposed Maximum Offering Price/share	Proposed Maximum Aggregate Offering Price (2)	Amount of Registration Fee (3)
Common, \$0.50 par value/share	6,000,000 shares	\$100.50	\$603,000,000	\$207,932

(1) Pursuant to Rule 416(a), also covers additional securities that may be offered as a result of stock splits, stock dividends or similar transactions.

(2) Estimated solely for the purpose of determining the registration fee.

(3) Calculated pursuant to Rule 457(c) based upon the average of the high and low prices of the Common Stock on the New York Stock Exchange - Composite Transactions on June 30, 1997, which was \$100.50.

This registration statement will become effective immediately upon filing pursuant to Rule 462 of the Securities and Exchange Commission.

INTRODUCTION

This Registration Statement on Form S-8 is filed by Minnesota Mining and Manufacturing Company, a Delaware corporation (the "Company" or the "Registrant"), relating to 6,000,000 shares of its common stock, par value \$0.50 per share (the "Common Stock") issuable to eligible employees of the Company under the 1997 General Employees Stock Purchase Plan.

PART I - INFORMATION REQUIRED IN SECTION 10(a) PROSPECTUS

Item 1. Plan Information.

The documents containing the information specified in Part I of this Registration Statement will be provided to employees as specified by Rule 428(b)(1) of the Securities Act of 1933, as amended (the "Securities Act"). Such documents are not required to be and are not filed with the Securities and Exchange Commission (the "Commission") either as part of this Registration Statement or as a prospectus or prospectus supplement pursuant to Rule 424. These documents and the documents incorporated by reference in this Registration Statement pursuant to Item 3 of Part II of this Form S-8, taken together, constitute a prospectus that meets the requirements of Section 10(a) of the Securities Act.

Item 2. Registrant Information and Employee Plan Annual Information.

Upon written or oral request, any of the documents incorporated by reference in Item 3 of Part II of this Registration Statement (which documents are

incorporated by reference in this Section 10(a) Prospectus), other documents required to be delivered to eligible employees pursuant to Rule 428(b) or additional information about the Company's 1997 General Employees Stock Purchase Plan and its administrators are available without charge by contacting Roger P. Smith, 220-14W-06, 3M Center, St. Paul, Minn. 55144.

PART II - INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

Item 3. Incorporation of Certain Documents by Reference.

The following documents and all documents which may subsequently be filed by the Registrant pursuant to Sections 13, 14, or 15(d) of the Securities Exchange Act of 1934 prior to the termination of the offering covered by this prospectus are incorporated herein by reference and are made a part hereof from the date of filing such documents:

(a) The Company's Annual Report on Form 10-K for the year ended December 31, 1996.

(b) The Company's Quarterly Report on Form 10-Q for the period ended March 31, 1997.

(c) The Company's Restated Certificate of Incorporation as amended (incorporated by reference to Exhibit 4.2 of the Registration Statement on Form S-8) as filed on June 30, 1997.

(d) Proxy Statement for the Company's Annual Meeting of Stockholders held on May 13, 1997.

(e) The description of the Company's class of Common Stock is herein incorporated by reference to the Company's original filing on Form 10 with the Securities and Exchange Commission (Commission File #1-3285).

All documents filed by the Company pursuant to Sections 13(a), 13(c), 14 or 15(d) of the Exchange Act, subsequent to the date of this Registration Statement and prior to the termination of the offering of the Common Stock shall be deemed to be incorporated by reference in this Registration Statement and to be a part hereof from the respective dates of filing of such documents. Any statement contained in a document incorporated by reference herein shall be deemed to be modified or superseded for purposes of this Registration Statement to the extent that a statement contained herein modifies or supersedes such statement. Any such statement so modified or superseded shall not be deemed, except as so modified or superseded, to constitute a part of this Registration Statement.

Upon the written or oral request of any person to whom a copy of this prospectus is delivered, the Company will provide without charge a copy of any or all of the documents incorporated herein by reference (other than exhibits). Requests for such copies should be directed to the Secretary, Minnesota Mining and Manufacturing Company, 3M Center, St. Paul, Minnesota 55144, phone (612) 733-1528. In addition, any other documents required to be delivered to employees pursuant to Rule 428(b) shall be available without charge, upon written or oral request therefore, if directed to the Secretary as indicated.

Item 4. Description of Securities.

Not applicable.

Item 5. Interests of Named Experts and Counsel.

Certain legal matters in connection with the shares of Common Stock to which this Registration Statement relates have been passed upon by John J. Ursu, Senior Vice President and General Counsel of the Company. As of June 1, 1997, Mr. Ursu owned, directly or indirectly, 21,011 shares of Common Stock of the Company.

The consolidated financial statements and related financial statement schedule of the Company and its consolidated subsidiaries as of December 31, 1996 and December 31, 1995, and for each of the years in the three-year period ended December 31, 1996 incorporated herein by reference, have been incorporated herein and in the Registration Statement in reliance upon the reports of Coopers & Lybrand L.L.P., independent certified public accountants, incorporated by reference herein, and upon the authority of said firm as experts in accounting and auditing.

Item 6. Indemnification of Directors and Officers.

The Company's Restated Certificate of Incorporation eliminates the liability of directors to the fullest extent permitted by the General Corporation Law of the State of Delaware. The law permits the Company to eliminate the liability of a director for monetary damages for breach of the duty of care. In addition, the Company's Bylaws contain provisions entitling directors, officers, and employees to indemnification to the fullest extent permitted by current Delaware law. The following statement has been prepared by the Commission

as an indication of its position on indemnification of directors and officers for liabilities arising under the Securities Act of 1933:

Insofar as indemnification for liabilities arising under the Securities Act of 1933 may be permitted to directors, officers or persons controlling the Registrant pursuant to the foregoing provisions, the Company has been informed that in the opinion of the Securities and Exchange Commission such indemnification is against public policy as expressed in the Act and is therefore unenforceable.

Therefore, in the event that a claim for such indemnification (other than for payment by the Company of expenses incurred or paid by a director or officer in the successful defense of any action, suit, or proceeding) is asserted against the Company by a director or officer in connection with the shares being registered, the Company will, unless in the opinion of its counsel the matter has been settled by controlling precedent, submit to a court of appropriate jurisdiction the question whether such indemnification by it is against public policy as expressed in the Act and will be governed by the final adjudication of such issue.

Item 7. Exemption from Registration Claimed.

Not applicable.

Item 8. Exhibits.

Unless otherwise indicated below as being incorporated by reference to another filing of the Company with the Commission, each of the following exhibits is filed herewith:

Exhibit Number	Description
4.	Copy of the 1997 General Employees Stock Purchase Plan
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.	Consents of experts. (Consent of Counsel included in Exhibit 5)
24.	Power of attorney.

Item 9. Undertakings.

(a). The undersigned Registrant hereby undertakes:

(1) To file, during any period in which offers or sales are being made, a post-effective amendment to this registration statement:

(i) To include any prospectus required by section 10(a)(3) of the Securities Act of 1933;

(ii) To reflect in the prospectus any facts or events arising after the effective date of the registration statement (or the most recent post-effective amendment thereof) which, individually or in the aggregate, represent a fundamental change in the information set forth in the registration statement;

(iii) To include any material information with respect to the plan of distribution not previously disclosed in the registration statement or any material change to such information in the registration statement;

Provided, however that paragraphs (a)(1)(i) and (a)(1)(ii) do not apply if the registration statement is on Form S-3 or Form S-8, and the information required to be included in a post-effective amendment by those paragraphs is contained in periodic reports filed by the Registrant pursuant to section 13 or section 15(d) of the Securities Exchange Act of 1934 that are incorporated by reference in the registration statement.

(2) That, for the purpose of determining any liability under the Securities Act of 1933, each such post-effective amendment shall be deemed to be a new registration statement relating to the securities offered therein, and the offering of such securities at that time shall be deemed to be the initial bona fide offering thereof.

(3) To remove from registration by means of a post-effective amendment any of the securities being registered which remain unsold at the termination of the offering.

(b). The undersigned Registrant hereby undertakes that, for purposes of determining any liability under the Securities Act of 1933, each filing of the Registrant's annual report pursuant to section 13(a) or section 15(d) of the Securities Exchange Act of 1934 (and, where applicable, each filing of an employee benefit plan's annual report pursuant to section 15(d) of the

Securities Exchange Act of 1934) that is incorporated by reference in the registration statement shall be deemed to be a new registration statement relating to the securities offered therein, and the offering of such securities at that time shall be deemed to be the initial bona fide offering thereof.

(c). (1) The undersigned Registrant hereby undertakes to deliver or cause to be delivered with the prospectus, to each employee to whom the prospectus is sent or given, a copy of the Registrant's annual report to stockholders for its last fiscal year, unless such employee otherwise has received a copy of such report, in which case the Registrant shall state in the prospectus that it will promptly furnish, without charge, a copy of such report on written request of the employee. If the last fiscal year of the Registrant has ended within 120 days prior to the use of the prospectus, the annual report of the Registrant for the preceding fiscal year may be so delivered, but within such 120 day period the annual report for the last fiscal year will be furnished to each such employee.

(2) The undersigned Registrant hereby undertakes to transmit or cause to be transmitted to all employees participating in the plan who do not otherwise receive such material as stockholders of the Registrant, at the time and in the manner such material is sent to its stockholders, copies of all reports, proxy statements and other communications distributed to its stockholders generally.

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 2nd day of July, 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
/s/ Livio D. DeSimone ----- Livio D. DeSimone	Chairman Of The Board; Chief Executive Officer, Director	July 2, 1997
/s/ Giulio Agostini ----- Giulio Agostini	Senior Vice President, Finance	July 2, 1997
/s/ Ronald O. Baukol ----- Ronald O. Baukol	Director	July 2, 1997
/s/ Edward A. Brennan ----- Edward A. Brennan	Director	July 2, 1997
/s/ Allen F. Jacobson ----- Allen F. Jacobson	Director	July 2, 1997
/s/ W. George Meredith ----- W. George Meredith	Director	July 2, 1997
/s/ Ronald A. Mitsch ----- Ronald A. Mitsch	Director	July 2, 1997
/s/Allen E. Murray ----- Allen E. Murray	Director	July 2, 1997
/s/ Aulana L. Peters -----	Director	July 2, 1997

Aulana L. Peters

/s/ Rozanne L. Ridgway Director

July 2, 1997

Rozanne L. Ridgway

/s/ Frank Shrontz Director

July 2, 1997

Frank Shrontz

/s/ F. Alan Smith Director

July 2, 1997

F. Alan Smith

/s/ Louis W. Sullivan Director

July 2, 1997

Louis W. Sullivan

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 Principal Financial and Accounting Officer of the Company.

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

EXHIBIT 4
1997 GENERAL EMPLOYEES STOCK PURCHASE PLAN

SECTION 1 DEFINITIONS

For the purpose of this Plan:

- 1.01. Plan. The term "Plan" shall mean the 1997 General Employees Stock Purchase Plan, the terms and provisions of which are set forth herein.
- 1.02. Company. The term "Company" shall mean Minnesota Mining and Manufacturing Company and such subsidiaries as may be designated by the Board of Directors from time to time.
- 1.03. Stock. The term "Stock" shall mean the common stock, without par value, of Minnesota Mining and Manufacturing Company.
- 1.04. Participant. The term "Participant" shall mean an employee who has authorized payroll deductions in the manner set forth in the Plan. Each Participant shall have the same rights and privileges as every other Participant.
- 1.05. Current Compensation. The term "Current Compensation" shall mean the actual gross earnings of each Participant for each pay period applicable to such Participant before any deductions have been made.
- 1.06 Regular Employee. The term "Regular Employee" shall mean an individual recognized as such in the employment records and information systems of the Company. Such term shall not include individuals recognized in the employment records and information systems of the Company as temporary employees, nor shall it include independent contractors or leased employees of the Company.
- 1.07 Voice Response System. The term "Voice Response System" shall mean a telephone answering service by which eligible employees and Participants may elect to participate in the Plan, give instructions and make elections by electronic communication to the Company or by speaking with a representative of the Company.
- 1.08 1992 Plan. The term "1992 Plan" shall mean the 1992 General Employees Stock Purchase Plan.
- 1.09 Effective Date. The term "Effective Date" shall mean the date upon which this Plan becomes effective, determined in accordance with Section 12.01.

SECTION 2 ELIGIBLE EMPLOYEES

Any Regular Employee of the Company shall be eligible to participate in the Plan in the month following the month in which he or she completes two months of service.

SECTION 3 ELECTION TO PARTICIPATE

- 3.01. An eligible employee may participate in the Plan only by voluntary payroll deductions from Current Compensation.
- 3.02. Unless and until the Company implements a Voice Response System, an eligible employee may elect to participate in this Plan by completing and returning to Employee Administrative Services of the Company a form known as "Stock Authorization" which authorizes regular payroll deductions from the employee's Current Compensation beginning no later than the first pay period commencing in the month following receipt of the form by Employee Administrative Services and continuing until the employee withdraws from the Plan or his or her option is terminated for any reason. If and when the Company implements a Voice Response System, both initial elections to participate in the Plan and changes in elections will be made by using such Voice Response System in accordance with uniform procedures established by the Company.
- 3.03. With the following exceptions, all elections made by participants under the 1992 Plan and outstanding as of 11:59 PM CT on June 30, 1997, shall be transferred to and remain in effect under this Plan (until changed by the respective Participant) from and after 12:01 AM CT on July 1, 1997. Elections to participate under the 1992 Plan by making elections under the 3M Flexible Benefits Program which result in unutilized flex dollars being credited to participants' stock option accounts will not be recognized by the Plan. Elections under the 1992 Plan to purchase Stock in 5, 15, or 50 share units will be recognized simply as elections to participate under this Plan without regard to such block size.

SECTION 4 GRANTING OF OPTION

- 4.01. An option for as many shares of Stock as may be purchased with each Participant's Stock Option Account balance as of the last business day of each calendar month shall be granted to such Participant on the first trading day on the New York Stock Exchange of such month.
- 4.02. No Participant may be granted options which would permit his or her right to purchase Stock under the Plan (and, for 1997, under the 1992 Plan) to accrue at a rate which would exceed \$25,000 of fair market value (determined at the time the option is granted) for each calendar year in which such options are outstanding at any time.

SECTION 5 OPTION PRICE

The option price for each share of Stock shall be eighty-five percent (85%) of the fair market value of such shares on the New York Stock Exchange on the date the option is granted, rounded up to the next higher even cent. The fair market value shall be the mean between the high and low

sales price for such shares on the New York Stock Exchange.

SECTION 6 PAYROLL DEDUCTIONS

6.01. A Participant may elect payroll deductions in whole percentages from three to ten percent of Current Compensation, subject to the individual limit set forth in Section 4.02 herein. With the exception of account balances carried over from the 1992 Plan, no deductions shall commence prior to the granting of the option.

6.02. A Participant may at any time increase or reduce the amount of his or her payroll deduction within the limitations of Section 6.01 by completing a "Payroll Data Record" (or, if and when the Company implements a Voice Response System, by furnishing appropriate instructions using such Voice Response System). The change shall become effective not later than the next pay period commencing after receipt of the form by Employee Administrative Services of the Company (or receipt of appropriate instructions by the Voice Response System).

6.03. Payroll deductions will be credited to each Participant's Stock Option Account on the last business day of each month for payrolls prepared on or prior to the last Friday of such month and for which funds are made available to the Treasurer of the Company on or prior to the last business day of such month.

SECTION 7 STOCK OPTION ACCOUNT

All funds withheld from a Participant's Current Compensation in accordance with his or her authorization shall be credited to the Participant's Stock Option Account. Unless required by law, a Participant may not make any separate cash payment into his or her Stock Option Account. Unused funds remaining in a Participant's stock option account under the 1992 Plan following the termination of such plan will be transferred and credited to the Participant's Stock Option Account under this Plan as of the Effective Date.

SECTION 8 EXERCISE OF OPTIONS

8.01. On the last business day of each month during which a Participant has a Stock Option Account balance, the Participant's option shall automatically be exercised at the option price for that month.

8.02. If on the exercise date the fair market value of a share of Stock on the New York Stock Exchange is lower than the Participant's option price, the option will be exercised at the fair market value of such shares on the New York Stock Exchange on the exercise date.

8.03 As soon as practicable after the exercise of a Participant's option, the shares purchased upon the exercise of such option will be credited to the Participant's book entry account established by the Company with its stock transfer agent.

SECTION 9 TERMINATION OF PARTICIPATION

9.01. A Participant who is participating through voluntary payroll deductions may at any time, by written notice on a Payroll Data Record (or, if and when the Company implements a Voice Response System, by furnishing appropriate instructions using such Voice Response System), cease making any further payroll deductions. In such event, any balance remaining in the Participant's Stock Option Account shall be used to purchase additional shares of Stock in accordance with the provisions of Section 8.01. A Participant may, however, make only one election to withdraw from or to re-enter the Plan in any one calendar month.

9.02. Participation under the Plan shall automatically cease upon the date of a Participant's death or termination of employment for reasons other than retirement, and the amount credited to the Participant's Stock Option Account (if any) shall be used to purchase additional shares of Stock in accordance with the provisions of Section 8.01.

9.03. When a Participant retires, the Participant's option for the month immediately preceding his or her retirement will be automatically exercised on the last business day of such month to the extent of the funds in his or her Stock Option Account. Following such exercise, the Participant's participation in this Plan will end.

9.04. Approved leave of absence or layoff shall not be deemed a termination of employment for purposes of Section 9.

SECTION 10 TRANSFERABILITY

10.01. The options may not be assigned, transferred, pledged, or hypothecated (whether by operation of law or otherwise), and shall not be subject to execution, attachment, or similar process. Any attempted assignment, transfer, pledge, hypothecation, other disposition of the option, or levy of attachment or similar process upon the option shall be null and void and without effect. The option may be exercised only by the Participant.

10.02. The funds accumulated in the Stock Option Account may not be assigned, transferred, pledged, or hypothecated in any way, and any attempted assignment, transfer, pledge, hypothecation, or other disposition of the funds accumulated in the Stock Option Account shall be null and void and without effect.

SECTION 11 STOCK CERTIFICATES

11.01. Certificates for the shares of Stock purchased by a Participant upon the exercise of options granted under this Plan shall not be delivered to the Participant unless and until the Company's stock transfer agent

receives an appropriate written request (or, at the election of the Company, appropriate instructions using the Voice Response System) from the Participant.

11.02. The Company shall not be required to issue or deliver any certificate for Stock purchased upon the exercise of options (i) prior to the admission of such Stock to listing on any stock exchange on which Stock may at that time be listed or required to be listed, or (ii) prior to registration under the Securities Act of 1933, or registration under any state law, if such registration is required. The Company will use its best efforts to accomplish such listing or registration not later than a reasonable time following each exercise of such option, and delivery of Stock by the Company may be deferred until listing or registration is accomplished.

11.03. A Participant shall have no interest in the Stock covered by the options until the shares purchased in accordance with Section 8 are credited to the Participant's book entry account.

SECTION 12 EFFECTIVE DATE AND AMENDMENT OR TERMINATION OF PLAN

12.01. The Plan shall become effective on the date fixed by the Board of Directors after approval by the stockholders.

12.02. The Plan shall automatically terminate five years from the Effective Date unless extended by the Board of Directors. The Board of Directors may by resolution extend the Plan for one or more additional periods of one year each.

12.03. The Board of Directors may at any time terminate or amend the Plan except that no amendment shall be made without prior approval of the stockholders which would (i) authorize the issuance of more than 15,000,000 unissued shares of Stock (after adjustment for stock splits), (ii) permit the issuance of Stock before payment thereof in full, (iii) increase the rate of payroll deductions above ten percent of Current Compensation, (iv) reduce the price per share at which the Stock may be sold, or (v) authorize the sale of more than an aggregate of 15,000,000 shares of Stock (after adjustment for stock splits).

12.04. Upon termination of the Plan, the Participant's option shall be exercised for the number of whole and fractional shares which can be purchased with the funds credited to the Participant's Stock Option Account on the date of termination.

SECTION 13 ADMINISTRATION

The Plan shall be administered under the direction of the Compensation Committee of the Board of Directors. In administering the Plan, it will be necessary to follow various laws and regulations. It may be necessary from time to time to change or waive requirements of the Plan to conform with the law, to meet special circumstances not anticipated or covered in the Plan, or to carry on successful operations of the Plan. Therefore, it is necessary for the Company to reserve the right to make variations in the provisions of the Plan and to determine any questions which may arise regarding interpretation and application of the Plan's provisions. The Committee's determinations as to the interpretation and operation of this Plan shall be final and conclusive.

SECTION 14 STOCK DIVIDEND, STOCK SPLIT, REDUCTION IN SHARES, MERGER, OR CONSOLIDATION

If a record date for a stock dividend, split, or reduction in the number of shares of Stock should occur during the option period, appropriate adjustments in numbers of shares and option prices shall be made to give effect thereto on an equitable basis.

If the Company is merged into or consolidated with one or more corporations during the option period, appropriate adjustments shall be made to give effect thereto on an equitable basis in terms of issuance of shares of the corporation surviving the merger or the consolidated corporation, as the case may be.

SECTION 15 STOCK TO BE SOLD

The aggregate number of shares of Stock which may be optioned and sold under the Plan shall not exceed 15,000,000 shares, all or any portion of which may be treasury shares, shares reacquired from time to time, or authorized but unissued shares. In the event of a reclassification or stock split of the Stock, the foregoing number of shares shall be appropriately adjusted.

SECTION 16 FUNDS IN STOCK OPTION ACCOUNT

The funds deducted and retained from the Participants shall be accounted for in U.S. dollars and shall be remitted to the Company as directed by the Finance Committee of the Company. The funds in the Stock Option Account, after receipt by the Company, shall be under the direction of the Company and applied to the payment of Stock at the time the Participant's options are exercised.

No interest will be accumulated or paid by the Company on funds held in the Stock Option Account.

SECTION 17 NOTICES

Notices to the Committee shall be addressed as follows:
Compensation Committee
c/o Roger P. Smith, Secretary
3M Center, Bldg. 220-14W-06
St. Paul, MN 55144-1000

SECTION 18 OTHER COMPANY BENEFIT AND COMPENSATION PROGRAMS

Unless otherwise specifically determined by the Committee, the receipt by Participants of options under the Plan shall not be deemed a part of a Participant's regular, recurring compensation for purposes of calculating payments or benefits from any Company benefit plan, severance program, or severance pay law of any country. Further, the Company may adopt other compensation programs, plans, or arrangements as it deems appropriate or necessary.

SECTION 19 FUTURE RIGHTS

No Participant shall have any rights under the Plan to be retained in the employ of the Company.

EXHIBIT 5
July 2, 1997

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

As Senior Vice President and General Counsel of Minnesota Mining and Manufacturing Company ("3M"), I, or other attorneys reporting to me, have acted as counsel to 3M in connection with the filing under the Securities Act of 1933, as amended, of the Registration Statement on Form S-8 relating to 6,000,000 shares of 3M common stock with a par value of \$0.50 per share. The shares are to be offered and sold in connection with 3M's 1997 General Employees Stock Purchase Plan (the "Program"). In such capacity, I, or other attorneys reporting to me, have examined originals or copies, certified or otherwise identified to my satisfaction, of such documents, corporate records and other instruments relating to such securities as I have deemed necessary or appropriate in connection with this opinion, including the following: (a) the Restated Certificate of Incorporation and the By-Laws of 3M, as amended to date; and (b) the records of corporate proceedings of the stockholders and Board of Directors of the Company relating to the authorization and issuance of its stock.

Based on the foregoing, 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 6,000,000 shares.
4. The shares of common stock covered by this Registration Statement, when issued in accordance with proper corporate authorizations, will be validly issued, fully paid, and nonassessable.

I hereby consent to the filing of this opinion as an exhibit to the aforementioned registration statement. I also consent to the reference to me under the caption "Interests of Named Experts and Counsel" contained in the Registration Statement.

Sincerely,

/s/ John J. Ursu

John J. Ursu
Senior Vice President and 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
July 2, 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. We also consent to the reference to our firm under Item 5 - Interests of Named Experts and Counsel.

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

St. Paul, Minnesota
July 2, 1997

Exhibit 24
POWER OF ATTORNEY

KNOW ALL MEN BY THESE PRESENTS, That the undersigned directors and the Principal Financial and Accounting Officer of MINNESOTA MINING AND MANUFACTURING COMPANY, a Delaware corporation, hereby constitute and appoint Livio D. DeSimone, Giulio Agostini, John J. Ursu, Roger P. Smith, Janet L. Yeomans and Gregg M. Larson, or any of them, their true and lawful attorneys-in-fact and agents, and each of them with full power to act without the others, for them and in their name, place, and stead, in any and all capacities, to do any and all acts and things and execute any and all instruments which said attorneys and agents may deem necessary or desirable to enable MINNESOTA MINING AND MANUFACTURING COMPANY to comply with the Securities Exchange Act of 1933, as amended, and any rules, regulations, and requirements of the Securities and Exchange Commission in respect thereof, in connection with the registration under said Act of not to exceed 15,000,000 shares of common stock, with a par value of \$0.50 per share, of this Corporation which may be offered for sale under the 1997 General Employees Stock Purchase Plan including specifically, but without limiting the generality of the foregoing, power and authority to sign the name of MINNESOTA MINING AND MANUFACTURING COMPANY, and the names of the undersigned directors and Principal Financial and Accounting Officer to the registration statement and to any instruments and documents filed as part of or in connection with said registration statement or amendments thereto; and the undersigned hereby ratify and confirm all that said attorneys and agents shall do or cause to be done by virtue hereof.

IN WITNESS WHEREOF, the undersigned have subscribed these presents this 10th day of February, 1997.

SIGNATURE	TITLE	DATE
/s/ Livio D. DeSimone Livio D. DeSimone	Chairman Of The Board; Chief Executive Officer, Director	July 2, 1997
/s/ Giulio Agostini Giulio Agostini	Senior Vice President, Finance	July 2, 1997
/s/ Ronald O. Baukol Ronald O. Baukol	Director	July 2, 1997
/s/ Edward A. Brennan Edward A. Brennan	Director	July 2, 1997
/s/ Allen F. Jacobson Allen F. Jacobson	Director	July 2, 1997
/s/ W. George Meredith W. George Meredith	Director	July 2, 1997
/s/ Ronald A. Mitsch Ronald A. Mitsch	Director	July 2, 1997
/s/Allen E. Murray Allen E. Murray	Director	July 2, 1997
/s/ Aulana L. Peters Aulana L. Peters	Director	July 2, 1997
/s/ Rozanne L. Ridgway Rozanne L. Ridgway	Director	July 2, 1997
/s/ Frank Shrontz Frank Shrontz	Director	July 2, 1997
/s/ F. Alan Smith F. Alan Smith	Director	July 2, 1997
/s/ Louis W. Sullivan Louis W. Sullivan	Director	July 2, 1997