

SECURITIES AND EXCHANGE COMMISSION

Washington, D. C. 20549

FORM 8-K

CURRENT REPORT

Pursuant to Section 13 or 15(d) of the  
Securities Exchange Act of 1934

Date of Report: May 10, 2001  
(Date of earliest event reported)

MINNESOTA MINING AND MANUFACTURING COMPANY  
(Exact name of registrant as specified in its charter)

File No. 1-3285  
(Commission File Number)

Delaware  
(State of incorporation)

41-0417775  
(I.R.S. Employer  
Identification Number)

3M Center  
St. Paul, Minnesota

55144-1000  
(Zip Code)

(Address of principal executive offices)

Registrant's telephone, including area code:  
(651) 733-1110

ITEM 5. OTHER EVENTS.

On May 10, 2001, Minnesota Mining and Manufacturing Company ("3M"), in connection with the offering of certain debt securities due 2004, filed with the Securities and Exchange Commission (the "SEC") a Pricing Supplement, dated May 8, 2001, to the Prospectus dated January 12, 2001 and the Prospectus Supplement dated May 3, 2001.

Pursuant to 3M's Registration Statement (No. 333-48922) on Form S-3 filed with the SEC on October 30, 2000 (and effective as of January 12, 2001), this Current Report is filed to include the opinion and consent of Gregg M. Larson, Assistant General Counsel of 3M, which are filed as Exhibits 5 and 23, respectively, to this Current Report.

ITEM 7. FINANCIAL STATEMENTS AND EXHIBITS.

(c) Exhibits Required by Item 601 of Regulation S-K

EXHIBIT NO.	DESCRIPTION
5	Opinion of Counsel re legality
23	Consent of Counsel included in Exhibit 5

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

By: /s/ Gregg M. Larson  
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Gregg M. Larson,  
Assistant Secretary

Dated: May 10, 2001

EXHIBIT INDEX

EXHIBIT	DESCRIPTION
5	Opinion of Counsel re: legality



Exhibit 5

Minnesota Mining and  
Manufacturing Company  
3M Center  
St. Paul, MN 55144

May 10, 2001

Re: Minnesota Mining and Manufacturing Company  
Medium-Term Notes, Series C  
\$150,000,000 Fixed Rate Medium-Term Notes Due 2004

I am Assistant General Counsel of Minnesota Mining and Manufacturing Company, a Delaware corporation (the "Company"), and as such I have acted as counsel in connection with the issuance and sale by the Company of \$150,000,000 Fixed Rate Medium-Term Notes due 2004 (the "Securities") pursuant to the Distribution Agreement (the "Distribution Agreement"), dated as of May 3, 2001, among the Company and Goldman, Sachs & Co., J.P. Morgan Securities Inc., Merrill Lynch, Pierce, Fenner & Smith Incorporated, Morgan Stanley & Co. Incorporated, and UBS Warburg LLC, as Agents named therein, offered pursuant to a Pricing Supplement, dated as of May 8, 2001, to the Prospectus dated January 12, 2001 and Prospectus Supplement dated May 3, 2001. The Securities have been issued under the Indenture, dated as of November 17, 2000, between the Company and Citibank, N.A., as Trustee (the "Indenture").

In connection with the foregoing, I have examined, or am familiar with, originals, or copies, certified or otherwise, identified to my satisfaction, of such documents, corporate records and other instruments as I have deemed necessary for the purpose of this opinion.

Based upon the foregoing, I am of the opinion as follows:

1. The Company has been duly incorporated and is validly existing as a corporation of good standing under the laws of the State of Delaware; and
2. The Indenture has been duly authorized, executed and delivered and constitutes a valid and binding agreement of the Company in accordance with its terms, and the Securities have been duly authorized, executed and authenticated in accordance with the terms of the Indenture and delivered in accordance with the provisions of the Distribution Agreement and have been validly issued and constitute valid and binding obligations of the Company in accordance with their terms, in each case subject to bankruptcy, insolvency, reorganization and other laws of general applicability relating to or affecting the enforcement of creditors' rights and to general equity principles.

This opinion is limited to the Federal laws of the United States and the laws of the State of New York and, with respect to paragraph 1 above, the General Corporate Laws of the State of

Delaware (including the statutory provisions and all applicable provisions of the Delaware Constitution and reported judicial decisions interpreting the General Corporate Laws of the State of Delaware) and I am expressing no opinions as to the effect of the laws of any other jurisdiction. I am familiar with the proceedings heretofore taken by the Company in connection with the authorization, registration, issuance and sale of the Securities. I have, with your consent, relied as to factual matters on certificates or other documents furnished by the Company or its officers and by governmental authorities and upon such other documents and data that I have deemed appropriate. I have assumed the authenticity of all documents submitted to us as copies.

I am aware that I am referred to under the heading "Validity of the Notes" in the Prospectus Supplement relating to the issuance of the Securities, and I hereby consent to such use of my name therein and to the use of this opinion for filing with the Securities and Exchange Commission (the "Commission") on the Form 8-K. In giving this consent, I do not hereby admit that I am within the category of persons whose consent is required under Section 7 of the Act or the Rules and Regulations of the Commission promulgated thereunder.

Very truly yours,

/s/ Gregg M. Larson

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Gregg M. Larson  
Assistant General Counsel

