

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION**

WASHINGTON, DC 20549

FORM 8-K

**CURRENT REPORT
PURSUANT TO SECTION 13 OR 15(D) OF THE SECURITIES EXCHANGE ACT OF 1934**

Date of report (Date of earliest event reported): **April 9, 2009**

3M COMPANY

(Exact Name of Registrant as Specified in Its Charter)

Delaware

(State or Other Jurisdiction of Incorporation)

File No. 1-3285
(Commission File Number)

41-0417775
(IRS Employer Identification No.)

3M Center, St. Paul, Minnesota
(Address of Principal Executive Offices)

55144-1000
(Zip Code)

(651) 733-1110
(Registrant's Telephone Number, Including Area Code)

(Former Name or Former Address, if Changed Since Last Report)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions (*see* General Instruction A.2. below):

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
- Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
- Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

Item 2.02. Results of Operations and Financial Condition

As described in this Current Report, during the first quarter of 2009, 3M effected certain business segment realignments, which included both product moves between business segments and reporting changes related to revised U.S. performance measures. This Current Report includes supplemental unaudited historical business segment sales and operating income information to reflect these business segment realignments on both an annual and quarterly basis for the years ended December 31, 2008, 2007 and 2006 (furnished hereunder as Exhibit 99 and incorporated herein by reference). The Company did not operate under the realigned business segments structure for any of these prior periods and will begin to report comparative results under the new structure with the filing of its Quarterly Report on Form 10-Q for the quarter ended March 31, 2009.

The information contained in this Current Report shall not be deemed to be "filed" for the purposes of Section 18 of the Securities Exchange Act of 1934 (the "Exchange Act") or otherwise subject to the liabilities of that section, nor shall it be incorporated by reference into a filing under the Securities Act of 1933, or the Exchange Act.

Item 9.01. Financial Statements and Exhibits

(c) Exhibits

Exhibit Number	Description
99	Supplemental unaudited historical business segment information based on segment realignments effected during the first quarter of 2009 (furnished pursuant to Item 2.02 hereof)

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.

3M COMPANY

By: /s/ Patrick D. Campbell
Patrick D. Campbell,
Senior Vice President and Chief Financial Officer

Dated: April 9, 2009

As more fully described below, this Current Report on Form 8-K includes supplemental unaudited reclassified business segment net sales and operating income information (provided on an annual and quarterly basis for the years ended December 31, 2008, 2007 and 2006). This supplemental unaudited information is being provided to show reclassified historical results for business segment realignments, including both product moves between business segments and reporting changes related to revised U.S. performance measures. The Company did not operate under the realigned segment structure for any of these prior periods and will begin to report comparative results under the new structure effective with the filing of its Quarterly Report on Form 10-Q for the quarter ended March 31, 2009.

Effective in the first quarter of 2009, 3M made certain product moves between its business segments in its continuing effort to drive growth by aligning businesses around markets and customers. There were no changes in business segments related to product moves for the Health Care segment, Display and Graphics segment or Electro and Communications segment, or 3M in total. The product moves between business segments are summarized as follows:

- Certain 3M window films, such as 3M™ Scotchtint™ Window Film for buildings and 3M™ Ultra Safety and Security Window Film for property and personal protection during destructive weather conditions, were previously part of the Building and Commercial Services Division within the Safety, Security and Protection Services business segment. These window films were transferred to the newly created Renewable Energy Division, which is part of the Industrial and Transportation business segment. The Renewable Energy Division consists of current 3M solar energy creation and management products and solutions, as well as products focused on the renewable energy markets. Renewable Energy's portfolio includes various 3M products for solar energy production and solar energy management (such as window films) and also includes responsibility for wind, geothermal and biofuel oriented products. The preceding product moves resulted in an increase in net sales for total year 2008 of \$152 million for Industrial and Transportation, which was offset by a corresponding decrease in net sales for Safety, Security and Protection Services.
- 3M acquired Aearo Holding Corp., the parent company of Aearo Technologies Inc. (hereafter referred to as Aearo), in April 2008. Aearo manufactures and sells personal protection and energy absorbing products through both the Industrial and Consumer retail channels. The consumer retail portion of Aearo's business manufactures and markets personal safety products, including safety glasses and hearing protectors, among other products, to the do-it-yourself consumer retail markets. The do-it-yourself retail market portion of 3M's Aearo business (previously in the Occupational Health and Environmental Safety Division within the Safety, Security and Protection Services business segment) was transferred to the Construction and Home Improvement Division within the Consumer and Office business segment. The preceding product moves resulted in an increase in net sales for total year 2008 of \$49 million for Consumer and Office, which was offset by a corresponding decrease in net sales for Safety, Security and Protection Services.

Also, during the first quarter of 2009, 3M changed its segment reporting measures to include dual credit to business segments for certain U.S. sales and related operating income. Management now evaluates each of its six operating business segments based on net sales and operating income performance, including dual credit U.S. reporting. This change was made to further incentivize U.S. sales growth. As a result, 3M now provides additional ("dual") credit to those business segments selling products in the U.S. to an external customer when that segment is not the primary seller of the product. For example, certain respirators are primarily sold by the Occupational Health and Environmental Safety Division within the Safety, Security and Protection Services business segment; however, the Industrial and Transportation business segment also sells this product to certain customers in its U.S. markets. In this example, the non-primary selling segment (Industrial and Transportation) would also receive credit for the associated net sales it initiated and the related approximate operating income. The assigned operating income related to dual credit activity may differ from operating income that would result from actual costs associated with such sales. The offset to the dual credit business segment reporting is reflected as a reconciling item entitled "Elimination of Dual Credit," such that sales and operating income for the U.S. in total are unchanged.

The impact of the preceding changes on previously reported 2008 business segment net sales and operating income is summarized as follows:

Year ended Dec. 31, 2008 (Dollars in millions)	NET SALES			OPERATING INCOME		
	Previously Reported	Revised	Change	Previously Reported	Revised	Change
Industrial and Transportation	\$ 7,818	\$ 8,173	\$ 355	\$ 1,477	\$ 1,548	\$ 71
Health Care	4,293	4,303	10	1,173	1,175	2
Safety, Security and Protection Services	3,642	3,450	(192)	736	710	(26)
Consumer and Office	3,448	3,578	130	663	683	20
Display and Graphics	3,255	3,268	13	580	583	3
Electro and Communications	2,791	2,835	44	531	540	9
Corporate and Unallocated	22	23	1	58	58	—
Elimination of Dual Credit	—	(361)	(361)	—	(79)	(79)
Total Company	\$ 25,269	\$ 25,269	\$ —	\$ 5,218	\$ 5,218	\$ —

3M's businesses are organized, managed and internally grouped into segments based on differences in products, technologies and services. Effective in the first quarter of 2009, 3M continues to manage its operations in six operating business segments: Industrial and Transportation segment; Health Care segment; Safety, Security and Protection Services segment; Consumer and Office segment; Display and Graphics segment; and the Electro and Communications segment. 3M's six business segments bring together common or related 3M technologies, enhancing the development of innovative products and services and providing for efficient sharing of business resources. These segments have worldwide responsibility for virtually all 3M product lines. 3M is not dependent on any single product or market. Transactions among reportable segments are recorded at cost. 3M is an integrated enterprise characterized by substantial intersegment cooperation, cost allocations and inventory transfers. Therefore, management does not represent that these segments, if operated independently, would report the financial information shown. The difference between operating income and pre-tax income relates to interest income and interest expense, which are not allocated to business segments.

Supplemental Unaudited Business Segment Information Based on Segment Structure and Dual Credit Reporting Effective in the First Quarter of 2009 Net Sales

NET SALES (Millions)	First Quarter	Second Quarter	Third Quarter	Fourth Quarter	Total Year
Industrial and Transportation					
2008	\$ 2,182	\$ 2,178	\$ 2,078	\$ 1,735	\$ 8,173
2007	1,881	1,902	1,903	1,953	7,639
2006	1,765	1,758	1,750	1,724	6,997
Health Care					

2008	\$	1,080	\$	1,120	\$	1,066	\$	1,037	\$	4,303
2007		965		991		964		1,060		3,980
2006		970		1,003		1,002		1,050		4,025
Safety, Security and Protection Services										
2008	\$	821	\$	979	\$	921	\$	729	\$	3,450
2007		725		764		733		722		2,944
2006		613		632		660		651		2,556
Consumer and Office										
2008	\$	855	\$	939	\$	988	\$	796	\$	3,578
2007		835		855		924		880		3,494
2006		762		791		875		826		3,254
Display and Graphics										
2008	\$	875	\$	849	\$	857	\$	687	\$	3,268
2007		929		1,009		1,020		958		3,916
2006		918		909		987		944		3,758
Electro and Communications										
2008	\$	735	\$	760	\$	740	\$	600	\$	2,835
2007		674		704		721		706		2,805
2006		659		688		684		665		2,696
Corporate and Unallocated										
2008	\$	6	\$	9	\$	6	\$	2	\$	23
2007		28		21		19		11		79
2006		12		14		10		9		45
Elimination of Dual Credit										
2008	\$	(91)	\$	(95)	\$	(98)	\$	(77)	\$	(361)
2007		(100)		(104)		(107)		(84)		(395)
2006		(104)		(107)		(110)		(87)		(408)
Total Company										
2008	\$	6,463	\$	6,739	\$	6,558	\$	5,509	\$	25,269
2007		5,937		6,142		6,177		6,206		24,462
2006		5,595		5,688		5,858		5,782		22,923

Supplemental Unaudited Business Segment Information
Based on Segment Structure and Dual Credit Reporting Effective in the First Quarter of 2009
Operating Income

Refer to Note 2 and Note 4 to the Consolidated Financial Statements in 3M's 2008 Annual Report on Form 10-K for disclosure of items that significantly impacted 2008, 2007 and 2006 business segment reported operating income. The most significant items impacting 2008, 2007 and 2006 operating income are the gain or loss on sale of businesses, primarily the gain on sale of the global

branded pharmaceuticals business (within the Health Care segment), and restructuring and other actions. Operating income presented in the table that follows includes the impact of these significant items.

Corporate and Unallocated operating income principally includes corporate investment gains and losses, certain derivative gains and losses, insurance-related gains and losses, certain litigation and environmental expenses, corporate restructuring program charges and certain under- or over-absorbed costs (e.g. pension) that the Company may choose not to allocate directly to its business segments. Because this category includes a variety of miscellaneous items, it is subject to fluctuation on a quarterly and annual basis.

OPERATING INCOME (Millions)	First Quarter	Second Quarter	Third Quarter	Fourth Quarter	Total Year					
Industrial and Transportation										
2008	\$	492	\$	427	\$	415	\$	214	\$	1,548
2007		433		381		400		366		1,580
2006		397		339		360		310		1,406
Health Care										
2008	\$	322	\$	310	\$	294	\$	249	\$	1,175
2007		1,062		280		260		282		1,884
2006		299		261		288		1,000		1,848
Safety, Security and Protection Services										
2008	\$	196	\$	186	\$	212	\$	116	\$	710
2007		173		132		148		130		583
2006		154		134		135		115		538
Consumer and Office										
2008	\$	170	\$	187	\$	223	\$	103	\$	683
2007		182		170		198		160		710
2006		155		140		197		159		651
Display and Graphics										

2008	\$	188	\$	185	\$	162	\$	48	\$	583
2007		297		351		284		234		1,166
2006		295		239		291		222		1,047
Electro and Communications										
2008	\$	149	\$	153	\$	158	\$	80	\$	540
2007		112		137		122		130		501
2006		120		116		126		58		420
Corporate and Unallocated										
2008	\$	4	\$	22	\$	70	\$	(38)	\$	58
2007		(136)		(31)		36		(13)		(144)
2006		(28)		(30)		(31)		(35)		(124)
Elimination of Dual Credit										
2008	\$	(20)	\$	(21)	\$	(21)	\$	(17)	\$	(79)
2007		(22)		(23)		(23)		(19)		(87)
2006		(23)		(24)		(24)		(19)		(90)
Total Company										
2008	\$	1,501	\$	1,449	\$	1,513	\$	755	\$	5,218
2007		2,101		1,397		1,425		1,270		6,193
2006		1,369		1,175		1,342		1,810		5,696

Supplemental Unaudited Business Segment Information
Based on Segment Structure and Dual Credit Reporting Effective in the First Quarter of 2009
Reconciliation of GAAP to Non-GAAP Operating Income

In addition to reporting financial results in accordance with U.S. generally accepted accounting principles (GAAP), the Company also discusses non-GAAP measures that exclude special items. Operating income measures that exclude special items are not in accordance with, nor are they a substitute for, GAAP measures. Special items represent significant charges or credits that are important to an understanding of the Company's ongoing operations. The Company uses these non-GAAP measures to evaluate and manage the Company's operations. The Company believes that discussion of results excluding special items provides a useful analysis of ongoing operating trends. The determination of special items may not be comparable to similarly titled measures used by other companies.

As discussed in 3M's 2008 Annual Report on Form 10-K, 2008 results included net losses for special items that reduced operating income by \$269 million. 2008 included restructuring actions (\$229 million), exit activities (\$58 million) and losses related to the sale of businesses (\$23 million), which were partially offset by a gain on sale of real estate (\$41 million). These net losses were recorded in the second quarter of 2008 (\$42 million), third quarter of 2008 (\$8 million) and fourth quarter of 2008 (\$219 million).

As also discussed in 3M's 2008 Annual Report on Form 10-K, 2007 results included net gains for special items that increased operating income by \$681 million. 2007 included gains related to the sale of businesses (\$849 million) and a gain on sale of real estate (\$52 million), which were partially offset by increases in environmental liabilities (\$134 million), restructuring actions (\$41 million), and other exit activities (\$45 million). Net gains of \$653 million were recorded for the three-months ended March 31, 2007 (first quarter of 2007), in addition to net gains of \$22 million in the second quarter of 2007, net gains of \$26 million in the third quarter of 2007, and net losses of \$20 million in the fourth quarter of 2007.

As also discussed in 3M's 2008 Annual Report on Form 10-K, 2006 results included net gains for special items that increased operating income by \$523 million. 2006 included net benefits from gains related to the sale of certain portions of 3M's branded pharmaceuticals business (\$1.074 billion), which were partially offset by restructuring actions (\$403 million), acquired in-process research and development expenses (\$95 million), settlement costs of a previously disclosed antitrust class action (\$40 million), and environmental obligations related to the pharmaceuticals business (\$13 million). These items primarily impacted the three-months ended December 31, 2006 (fourth quarter of 2006) with net gains totaling \$585 million, except for the \$40 million in settlement costs which were incurred in the second quarter of 2006 and certain costs related to the Company's efforts to sell its pharmaceuticals business (\$9 million in the second quarter of 2006 and \$13 million in the third quarter of 2006).

The reconciliation provided below, which has been revised from what was previously reported to reflect the segment realignment effective in the first quarter of 2009, reconciles the non-GAAP operating income measure by business segment with the most directly comparable GAAP financial measure for the twelve months ended December 31, 2008, 2007 and 2006. There was no change in total worldwide consolidated operating income compared to what was previously reported.

OPERATING INCOME BY BUSINESS SEGMENT (Millions)	Twelve-months ended Dec. 31, 2008		
	Revised Operating Income	Special items	Adjusted Non-GAAP Oper. Income
Industrial and Transportation	\$ 1,548	\$ 66	\$ 1,614
Health Care	1,175	60	1,235
Safety, Security and Protection Services	710	38	748
Consumer and Office	683	18	701
Display and Graphics	583	42	625
Electro and Communications	540	7	547
Corporate and Unallocated	58	38	96
Elimination of Dual Credit	(79)	—	(79)
Total Operating Income	\$ 5,218	\$ 269	\$ 5,487

OPERATING INCOME BY BUSINESS SEGMENT (Millions)	Twelve-months ended Dec. 31, 2007			Twelve-months ended Dec. 31, 2006		
	Revised Operating Income	Adjusted Special items	Non-GAAP Oper. Income	Revised Operating Income	Special Items	Adjusted Non-GAAP Oper. Income
Industrial and Transportation	\$ 1,580	\$ 9	\$ 1,589	\$ 1,406	\$ 15	\$ 1,421

Health Care	1,884	(791)	1,093	1,848	(673)	1,175
Safety, Security and Protection Services	583	29	612	538	10	548
Consumer and Office	710	—	710	651	—	651
Display and Graphics	1,166	(51)	1,115	1,047	31	1,078
Electro and Communications	501	41	542	420	54	474
Corporate and Unallocated	(144)	82	(62)	(124)	40	(84)
Elimination of Dual Credit	(87)	—	(87)	(90)	—	(90)
Total Operating Income	<u>\$ 6,193</u>	<u>\$ (681)</u>	<u>\$ 5,512</u>	<u>\$ 5,696</u>	<u>\$ (523)</u>	<u>\$ 5,173</u>
