

CLEARY GOTTlieb STEEN & HAMILTON LLP

ONE LIBERTY PLAZA
NEW YORK, NY 10006-1470
(212) 225-2000
FACSIMILE (212) 225-3999
WWW.CLEARYGOTTlieb.COM

WASHINGTON, DC • PARIS • BRUSSELS
LONDON • MOSCOW • FRANKFURT • COLOGNE
ROME • MILAN • HONG KONG • BEIJING

Writer's Direct Dial: (212) 225-2434
E-Mail: caustin@cgsh.com

MARI A. RAJAK
LESLIE B. SAMUELS
EDWARD F. GREENE
ALLAN D. SPIERLINO
EVAN A. DAVIS
LAURENT ALPERT
VICTOR J. LERKOW
LESLIE N. SILVERMAN
ROBERT L. TONTORILLO
A. RICHARD RUBIO
LEE C. BUCHHEIT
JAMES W. FEARLES
ALAN L. BELLER
THOMAS J. MOLONEY
WILLIAM F. SOVIN
MICHAEL L. RYAN
ROBERT F. DAVIS
YARON E. REICH
RICHARD S. LINCER
JAMES A. EL KOURY
STEVEN G. HOROWITZ
ANDREA B. PODOLSKY
JAMES A. DUNCAN
STEVEN M. LIGER
DANIEL S. STERNBERG
DONALD A. STERN
CRAIG B. BRID
BRIELOW H. ALSTER
WANDA J. OLSON
MITCHELL A. LOWENTHAL
BENJAMIN M. BUELL
EDWARD J. ROSEN
JOHN FALENBERG
LAWRENCE B. FRIEDMAN
NICOLAS GRABAR
CHRISTOPHER E. AUSTIN
SETH GROSSHANDLER
WILLIAM A. GRULL
JANET L. FISHER

DAVID L. SUGERMAN
HOWARD S. ZELBO
DAVID E. BRIDGSKY
ARTHUR H. ROHN
RAYMOND B. CHECK
RICHARD J. COOPER
JEFFREY S. LEVINE
FLIP MOERMAN
PAUL J. SHIM
STEVEN L. WILNER
ERNA H. NUNENHUIS
LYNDSEY P. GRANFIELD
ANDRÉE DE LA CRUZ
DAVID C. LOPEZ
GABRIEL A. GONZALES
JAMES L. BROMLEY
PAUL E. GLUTZER
MICHAEL A. BERTEZZANO
LEWIS J. LMAN
LEV U. DASSIN
NOL Q. WHORSEY
JORGE H. JUANFOROSA
MICHAEL D. WICKENBOSSE
DAVID LEHRMANN
JEFFREY A. ROSENTHAL
ETHAN A. KLUNGSBERG
MICHAEL J. VOLKOWITZ
MICHAEL D. DAYAN
CARMINE D. BOCCELLE, JR.
JEFFREY D. KAPFF
KIMBERLY BROWN BLACKLOW
ROBERT J. RAYMOND
LEONARD E. JACOBY
SANDRA L. FLOW
FRANCESCA L. COELL
WILLIAM L. MOHR
JASON FACTOR
MARGARET S. PERONIS
LISA M. SCHRETZER

CHRISTOPHER B. HESS
JUAN G. SINALDEZ
DUANE MCLAUGHLIN
BRIAN S. PEACE
MEREDITH E. KOTLER
CHANTAL E. KORDULA
BENET J. O'NEILL
DAVID AMAN
ADAM E. FLEISHER
SEAN A. O'NEAL
GLENN P. MCGIBBY
CHRISTOPHER P. MOORE
JOHN H. KIM
MATTHEW P. SALLERNO
MICHAEL J. ALBANO
VICTOR L. HOU
RESIDENT PARTNERS
SANDRA M. ROCKE
ELLEN M. CREEDE
S. DOUGLAS BIRNBY
JUDITH KASSEL
DAVID E. WEBB
PENILOPE L. CHRISTOPHOUDOU
BONNIE S. MORAS
MARY E. ALCOCK
SABRILL J. MESA
DAVID H. HERRINGTON
HEIDI H. LIGENFELT
KATHLEEN M. EMBESZER
NANCY J. RUBAN
WALLACE L. LARSON, JR.
JAMES S. SMALL
AVIRAM E. LUFT
ELIZABETH LEVAS
DANIEL ELAN
CARLO DE VITO PISCICELLI
RESIDENT COUNSEL

October 4, 2010

BY EDGAR

Mr. Evan S. Jacobson
Attorney-Advisor
Office of Mergers & Acquisitions
Division of Corporate Finance
Securities and Exchange Commission
100 F Street, N.E.
Washington, D.C. 20549-3628

Re: Cogent, Inc.
Amended Schedule TO-T Filed on September 24, 2010
Filed by 3M Company and Ventura Acquisition Corp.
File No. 005-80576

Dear Mr. Jacobson:

On behalf of 3M Company ("3M") and Ventura Acquisition Corporation, a wholly-owned subsidiary of 3M ("Purchaser"), we have set forth below responses to the comments of the staff (the "Staff") of the Securities and Exchange Commission contained in its letter to us dated September 30, 2010 with respect to the above-referenced filing.

For ease of reference, we have repeated the Staff's comments in italicized text prior to the responses. Purchaser is concurrently filing Amendment No. 3 to the Schedule TO ("Amendment No. 3") via EDGAR, four copies of which are enclosed with the FedEx'd copy of this letter for your convenience. Capitalized terms used but not defined in this letter have the meanings ascribed to them in the Offer to Purchase unless otherwise indicated.

Securities and Exchange Commission, p 2.

Schedule TO-T

Exhibit 99(A)(1)(A): Offer to Purchase

Conditions of the Offer, page 35

- 1. The revised language in response to prior comment 10 indicates that you could waive or exercise a condition after the offer has expired; this suggests that the offer could be illusory. See Section 14(c) of the Exchange Act. As such, we reissue prior comment 10.

Response: 3M has revised the disclosure on page 36 of the Offer to Purchase in response to the Staff's comment.

* * * *

3M acknowledges and confirms for itself, and on behalf of Purchaser, that:

- it is responsible for the adequacy and accuracy of the disclosure in the filing;
Staff comments or changes to disclosure in response to the Staff comments do not foreclose the Commission from taking any action with respect to the filing; and
it may not assert Staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

We hope that these responses adequately address the Staff's comments. If the Staff has any questions concerning this letter or requires further information, please do not hesitate to contact me at (212) 225-2434.

Very truly yours,

/s/ Christopher E. Austin
Christopher E. Austin

cc: Gregg M. Larson
Carol A. Peterson
Kimberly F. Price