

**UNITED STATES  
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 (Date of earliest event reported): **March 5, 2014**

**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 2014, 3M transferred a product line between divisions within different business segments. This Current Report includes supplemental unaudited historical business segment sales and operating income information to reflect this business segment realignment on both an annual and quarterly basis for the years ended December 31, 2013, 2012 and 2011 (furnished hereunder as Exhibit 99 and incorporated herein by reference). The Company did not operate under the realigned business segment 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 ending March 31, 2014.

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

(d) Exhibits

<b>Exhibit Number</b>	<b>Description</b>
99	Supplemental unaudited historical business segment information based on segment realignment effected during the first quarter of 2014 (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/ David W. Meline  
David W. Meline,  
Senior Vice President and Chief Financial Officer

Dated: March 5, 2014



This Current Report on Form 8-K includes supplemental unaudited historical business segment net sales and operating income information that reflects a product line transfer between divisions within different business segments (provided on an annual and quarterly basis for the years ended December 31, 2013, 2012 and 2011). The Company did not operate under the realigned business 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 ending March 31, 2014.

Effective in the first quarter of 2014, 3M transferred a product line between divisions within different business segments and made other changes within business segments in its continuing effort to improve the alignment of its businesses around markets and customers.

The product move between business segments was as follows:

- The movement of the Fire Protection product line from the Building and Commercial Services Division (Safety and Graphics business segment) to the Industrial Adhesives and Tapes Division (Industrial business segment). This product move resulted in an increase in net sales for total year 2013 of \$73 million in the Industrial business segment offset by a corresponding decrease in the Safety and Graphics business segment.

In addition, other changes within business segments were as follows:

- The combination of certain existing divisions/departments into new divisions. Within the Electronics and Energy business segment, the new divisions include the Electrical Markets Division (which now includes the former Infrastructure Protection Division), and the Electronic Solutions Division (which now includes the former 3M Touch Systems, Inc.). Within the Safety and Graphics business segment, the new Commercial Solutions Division was created from the combination of the former Architectural Markets Department, the former Building and Commercial Services Division and the former Commercial Graphics Division. None of these combinations crossed business segments.
- The renaming of the former Aerospace and Aircraft Maintenance Division within the Industrial business segment to the Aerospace and Commercial Transportation Division.
- The movement of certain product lines between various divisions within the same business segment.

The financial information presented herein reflects the impact of the preceding product move between business segments for all periods presented. The impact of this change on previously reported 2013 business segment net sales and operating income is summarized as follows:

Year ended Dec. 31, 2013 (Dollars in millions)	NET SALES			OPERATING INCOME		
	Previously Reported	Revised	Change	Previously Reported	Revised	Change
Industrial	\$ 10,584	\$ 10,657	\$ 73	\$ 2,296	\$ 2,307	\$ 11
Safety and Graphics	5,657	5,584	(73)	1,239	1,227	(12)
Electronics and Energy	5,393	5,393	—	954	954	—
Health Care	5,334	5,334	—	1,672	1,672	—
Consumer	4,435	4,435	—	945	945	—
Corporate and Unallocated	8	8	—	(322)	(321)	1
Elimination of Dual Credit	(540)	(540)	—	(118)	(118)	—
Total Company	\$ 30,871	\$ 30,871	\$ —	\$ 6,666	\$ 6,666	\$ —

3M's businesses are organized, managed and internally grouped into segments based on differences in products, technologies and services. 3M continues to manage its operations in five operating business segments: Industrial; Safety and Graphics; Electronics and Energy; Health Care; and Consumer. 3M's five operating 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.

Corporate and Unallocated operating income includes a variety of miscellaneous items, such as corporate investment gains and losses, certain derivative gains and losses, certain insurance-related gains and losses, certain litigation and environmental expenses, corporate restructuring program charges and certain under- or over-absorbed costs (e.g. pension, stock-based compensation) 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.

3M business segment reporting measures include dual credit to business segments for certain U.S. sales and related operating income. Management evaluates each of its five operating business segments based on net sales and operating income performance, including dual credit U.S. reporting to further incentivize U.S. sales growth. As a result, 3M 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 Personal Safety Division within the Safety and Graphics business segment; however, the Industrial business segment also sells this product to certain customers in its U.S. markets. In this example, the non-primary selling segment (Industrial) 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.

#### Supplemental Unaudited Business Segment Information Based on Segment Structure Effective in the First Quarter of 2014 Net Sales

NET SALES (Millions)	First Quarter	Second Quarter	Third Quarter	Fourth Quarter	Total Year
Industrial					
2013	\$ 2,693	\$ 2,683	\$ 2,692	\$ 2,589	\$ 10,657
2012	2,574	2,515	2,479	2,440	10,008
2011	2,360	2,530	2,462	2,336	9,688
Safety and Graphics					
2013	\$ 1,399	\$ 1,434	\$ 1,429	\$ 1,322	\$ 5,584

2012		1,371		1,404		1,341		1,290		5,406
2011		1,316		1,429		1,369		1,284		5,398
<b>Electronics and Energy</b>										
2013	\$	1,277	\$	1,340	\$	1,449	\$	1,327	\$	5,393
2012		1,320		1,384		1,414		1,340		5,458
2011		1,470		1,511		1,461		1,290		5,732
<b>Health Care</b>										
2013	\$	1,311	\$	1,336	\$	1,328	\$	1,359	\$	5,334
2012		1,275		1,277		1,259		1,327		5,138
2011		1,250		1,264		1,241		1,256		5,011
<b>Consumer</b>										
2013	\$	1,081	\$	1,098	\$	1,153	\$	1,103	\$	4,435
2012		1,060		1,083		1,129		1,114		4,386
2011		1,018		1,062		1,116		1,034		4,230
<b>Corporate and Unallocated</b>										
2013	\$	2	\$	1	\$	3	\$	2	\$	8
2012		2		2		—		—		4
2011		4		3		1		2		10
<b>Elimination of Dual Credit</b>										
2013	\$	(129)	\$	(140)	\$	(138)	\$	(133)	\$	(540)
2012		(116)		(131)		(125)		(124)		(496)
2011		(107)		(119)		(119)		(113)		(458)
<b>Total Company</b>										
2013	\$	7,634	\$	7,752	\$	7,916	\$	7,569	\$	30,871
2012		7,486		7,534		7,497		7,387		29,904
2011		7,311		7,680		7,531		7,089		29,611

**Supplemental Unaudited Business Segment Information**  
**Based on Segment Structure Effective in the First Quarter of 2014**  
**Operating Income**

<b>OPERATING INCOME</b> <b>(Millions)</b>	<b>First</b> <b>Quarter</b>	<b>Second</b> <b>Quarter</b>	<b>Third</b> <b>Quarter</b>	<b>Fourth</b> <b>Quarter</b>	<b>Total</b> <b>Year</b>
<b>Industrial</b>					
2013	\$ 579	\$ 603	\$ 571	\$ 554	\$ 2,307
2012	593	594	570	487	2,244
2011	498	523	498	469	1,988
<b>Safety and Graphics</b>					
2013	\$ 332	\$ 328	\$ 313	\$ 254	\$ 1,227
2012	332	366	293	219	1,210
2011	310	353	316	253	1,232
<b>Electronics and Energy</b>					
2013	\$ 196	\$ 237	\$ 300	\$ 221	\$ 954
2012	234	282	291	219	1,026
2011	313	326	271	230	1,140
<b>Health Care</b>					
2013	\$ 404	\$ 417	\$ 426	\$ 425	\$ 1,672
2012	401	412	399	429	1,641
2011	367	364	366	387	1,484
<b>Consumer</b>					
2013	\$ 237	\$ 235	\$ 247	\$ 226	\$ 945
2012	237	227	246	233	943
2011	219	207	247	182	855
<b>Corporate and Unallocated</b>					
2013	\$ (74)	\$ (87)	\$ (88)	\$ (72)	\$ (321)
2012	(138)	(124)	(93)	(117)	(472)
2011	(105)	(92)	(91)	(132)	(420)
<b>Elimination of Dual Credit</b>					
2013	\$ (28)	\$ (31)	\$ (30)	\$ (29)	\$ (118)
2012	(25)	(29)	(28)	(27)	(109)
2011	(24)	(26)	(26)	(25)	(101)
<b>Total Company</b>					
2013	\$ 1,646	\$ 1,702	\$ 1,739	\$ 1,579	\$ 6,666
2012	1,634	1,728	1,678	1,443	6,483
2011	1,578	1,655	1,581	1,364	6,178

