
**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): May 5, 2017

3M Company
(Exact name of registrant as specified in its Charter)

Delaware
(State or other jurisdiction
of incorporation)

1-3285
(Commission File Number)

41-0417775
(I.R.S. Employer
Identification No.)

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

55144-1000
(Zip Code)

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

Not Applicable
(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))

Indicate by check mark whether the registrant is an emerging growth company as defined in Rule 405 of the Securities Act of 1933 (17 CFR §230.405) or Rule 12b-2 of the Securities Exchange Act of 1934 (17 CFR §240.12b-2).

Emerging growth company

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 13(a) of the Exchange Act.

Item 8.01. Other Events.

The exhibits filed herewith are exhibits to the Registration Statement on Form S—3 (file no. 333-216219) of 3M Company (the "Company"), filed with the Securities and Exchange Commission on February 24, 2017.

Item 9.01. Financial Statements and Exhibits.

(d) Exhibits

<u>Exhibit No.</u>	<u>Description</u>
8.1	Tax Opinion of Christina Spence
23.1	Consent of Christina Spence (included in Exhibit 8.1 above)

SIGNATURES

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.

Date: May 5, 2017

3M Company

By: /s/ Gregg M. Larson
Gregg M. Larson,
Deputy General Counsel and Secretary

May 5, 2017

3M Company
3M Center
St. Paul, Minnesota 55144-1000

Re: 3M Company
Medium-Term Notes, Series F

In connection with the Prospectus Supplement dated May 5, 2017 (the "Prospectus Supplement") to the Prospectus dated February 24, 2017 of 3M Company, a Delaware corporation (the "Company"), relating to the offer of up to \$18,000,000,000 aggregate principal amount of the Company's Medium-Term Notes, Series F, I hereby consent to the use of my name and confirm to you my opinion as set forth under "Certain U.S. Federal Income Tax Considerations" in the Prospectus Supplement.

Very truly yours,

/s/ Christina Spence
Christina Spence
Director, Tax Planning