



UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

Mail Stop 6010

May 12, 2008

Mr. Patrick D. Campbell
Chief Financial Officer
3M Company
3M Center
St. Paul, Minnesota 55144

Re: 3M Company
Form 10-K for the fiscal year ended December 31, 2007
Filed February 15, 2008
File No. 001-03285

Dear Mr. Campbell:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Kevin L. Vaughn
Accounting Branch Chief