

3M CO  
Form 8-K  
May 17, 2010

**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 17, 2010**

**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)

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(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):

- o Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
  
  - o Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
  
  - o Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
  
  - o Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))
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ITEM 8.01 OTHER EVENTS

This Current Report on Form 8-K updates 3M's Annual Report on Form 10-K for the year ended December 31, 2009 ( 3M's 2009 Annual Report ) to reflect reclassified historical results for product moves between business segments, which were effective during the first quarter of 2010. 3M began 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, 2010.

Additional detail follows for the business segment realignments.

Effective in the first quarter of 2010, 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 impacting business segments related to product moves for the Health Care segment, Consumer and Office segment, Display and Graphics segment, or Electro and Communications segment. The product moves between business segments are summarized as follows:

- Certain acoustic systems products in the Occupational Health and Environmental Safety Division (part of the Safety, Security and Protection Services business segment) were transferred to the Automotive Division within the Industrial and Transportation business segment. In addition, thermal acoustics systems products which were included in the Occupational Health and Environmental Safety Division as a result of 3M's April 2008 acquisition of Aearo Holding Corp. were transferred to the Aerospace and Aircraft Maintenance Department within the Industrial and Transportation business segment. These product moves establish an acoustic center of excellence within the Industrial and Transportation business segment. The preceding product moves resulted in an increase in net sales for total year 2009 of \$116 million for Industrial and Transportation, which was offset by a corresponding decrease in net sales for Safety, Security and Protection Services.

Item 9.01 of this Current Report on Form 8-K updates the information contained in 3M's 2009 Annual Report to reflect reclassified historical results for these product moves between business segments, which were effective during the first quarter of 2010. Significant updates provided in this Form 8-K are contained in Part I, Item 1, Business, Part II, Item 8, Financial Statements and Supplementary Data, primarily Note 3, Goodwill and Intangible Assets, and Note 17, Business Segments. 3M also updated Part II, Item 7, Management's Discussion and Analysis of Financial Condition and Results of Operations, to reflect the impact of the product moves. Information for all periods presented herein reflects the impact of these product moves.

By virtue of this Current Report, the Company will be able to incorporate the updated information by reference into future registration statements or post-effective amendments to existing registration statements. This Current Report does not update for other changes since the filing of the 2009 Annual Report (e.g., changes in executive officers, new accounting pronouncements, and new developments in commitments and contingencies). For significant developments since the filing of the 2009 Annual Report, refer to subsequent 2010 Quarterly Reports on Form 10-Q.

ITEM 9.01 FINANCIAL STATEMENTS AND EXHIBITS

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<b>Exhibit No.</b>	<b>Description</b>
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- |    |  |
|----|--|
| 12 | Calculation of Ratio of Earnings to Fixed Charges  |
| 23 | Consent of Independent Registered Public Accounting Firm   |
| 99 | Parts I, II and III of the 2009 Annual Report on Form 10-K are provided in their entirety.<br>Significant updates to 3M's 2009 Annual Report on Form 10-K include:<br>Part I, Item 1, Business<br>Part II, Item 7, Management's Discussion and Analysis of Financial Condition and Results of Operations<br>Part II, Item 8, Financial Statements and Supplementary Data |

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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.

3M COMPANY

(Registrant)

Date: May 17, 2010

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

(Mr. Campbell is the Principal Financial Officer and has  
been duly authorized to sign on behalf of the Registrant)