

Extensible Business Reporting Language: AFTER (1)

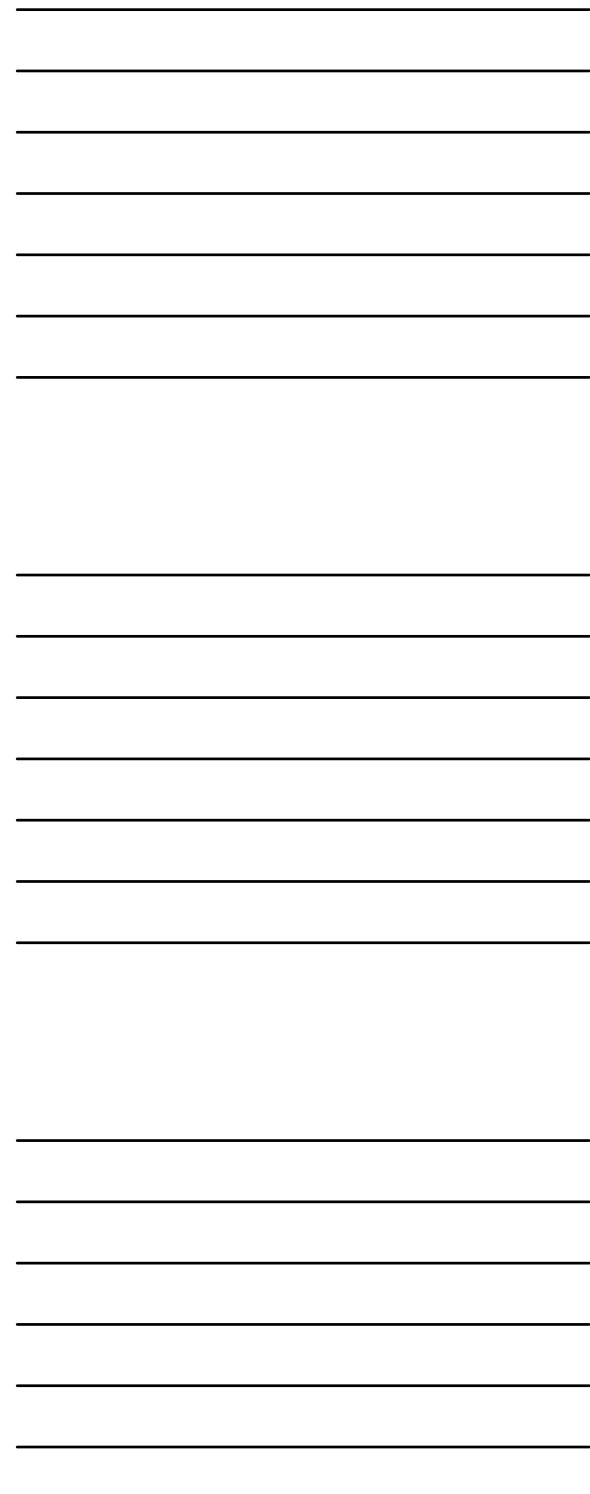
Consolidated Statement of Income		2007		2006		2005	
All Company and Subsidiary		2007	2006	2007	2006	2007	2006
(\$ in millions, except per share amounts)							
Operating revenue		\$2,786	\$2,753	\$2,808	\$2,753	\$2,808	\$2,753
Cost of sales		(824)	(822)	(824)	(822)	(824)	(822)
Selling, general and administrative expenses		(824)	(822)	(824)	(822)	(824)	(822)
Research, development and related expenses		2,988	2,923	2,988	2,923	2,988	2,923
Gain on sale of businesses		(207)	(212)	(207)	(212)	(207)	(212)
Total		(207)	(212)	(207)	(212)	(207)	(212)

Extensible Business Reporting Language: AFTER (2)

Consolidated Statement of Income		2007		2006		2005	
All Company and Subsidiary		2007	2006	2007	2006	2007	2006
(\$ in millions, except per share amounts)							
Operating revenue		\$2,786	\$2,753	\$2,808	\$2,753	\$2,808	\$2,753
Cost of sales		(824)	(822)	(824)	(822)	(824)	(822)
Selling, general and administrative expenses		(824)	(822)	(824)	(822)	(824)	(822)
Research, development and related expenses		2,988	2,923	2,988	2,923	2,988	2,923
Gain on sale of businesses		(207)	(212)	(207)	(212)	(207)	(212)
Total		(207)	(212)	(207)	(212)	(207)	(212)

Extensible Business Reporting Language: AFTER (3)

Consolidated Balance Sheet		2007		2006		2005	
All Company and Subsidiary		2007	2006	2007	2006	2007	2006
(\$ in millions, except per share amounts)							
Assets		\$2,808	\$2,753	\$2,808	\$2,753	\$2,808	\$2,753
Current assets		\$1,896	\$1,896	\$1,896	\$1,896	\$1,896	\$1,896
Cash and cash equivalents		\$779	\$779	\$779	\$779	\$779	\$779
Accounts receivable, net of allowances of \$73 and \$71		3,262	3,262	3,262	3,262	3,262	3,262
Prepaid expenses		1,249	1,249	1,249	1,249	1,249	1,249
Due from affiliates		613	613	613	613	613	613
Prepaid insurance and supplies		2,882	2,882	2,882	2,882	2,882	2,882
Other current assets		1,347	1,347	1,347	1,347	1,347	1,347
Total current assets		8,215	8,215	8,215	8,215	8,215	8,215
Liabilities receivable — non-current		680	680	680	680	680	680
Retained earnings		298	298	298	298	298	298
Prepaid plan and employee		(11,889)	(11,889)	(11,889)	(11,889)	(11,889)	(11,889)
Lease Accumulated Depreciation		4,852	4,852	4,852	4,852	4,852	4,852
Prepaid plan and employee — net		4,889	4,889	4,889	4,889	4,889	4,889
Goodwill		861	861	861	861	861	861
Prepaid pension and postretirement benefits		1,378	1,378	1,378	1,378	1,378	1,378
Other assets		724	724	724	724	724	724
Total assets		\$14,814	\$14,814	\$14,814	\$14,814	\$14,814	\$14,814



Three kinds of impact XBRL can have on you

- Proposed SEC Rule: Mandates for Registrants 2009-on
- Improved Communication w/ Analysts and Shareholders
 - Customization of US GAAP Taxonomy for Reporting
- Consistency and Clarity in Internal Data Management
 - Collecting data from multiple software applications



Proposed SEC Rule Phase-in

Registration statements containing financial statements for a period ending on or after...	15 Dec 2008	15 Dec 2009	15 Dec 2010
Domestic and Foreign Large Accelerated Filers Using U.S. GAAP with Worldwide Public Common Equity Float above \$5 Billion as of the End of Their Most Recently Completed Second Fiscal Quarter	10-Q 10-K 20-F		
All Other Large Accelerated Filers Using U.S. GAAP		10-Q 10-K 20-F	
All Remaining Filers Using U.S. GAAP			10-Q 10-K 20-F
Foreign Private Issuers with Financial Statements Prepared in Accordance with IFRS as Issued By the IASB			20-F



Levels of Tagging Detail

- Face of the Financials and Required Schedules
 - Each *amount* separately tagged
- Notes to the Financial Statements (aka "Footnotes")
 - i. Entirely as a single *Text Block*
 - ii. Each significant accounting policy as a Text Block
 - iii. Each distinct table as a Text Block
 - iv. Each *amount* and *narrative* separately tagged



Detailed Tagging – Face of the Financials

3M Company and Subsidiaries			
Years ended December 31			
(Millions, except per share amounts)			
	2007	2006	2005
Net sales	\$ 24,462	\$ 22,923	\$ 21,167
Operating expenses			
Cost of sales	12,735	11,713	10,408
Selling, general and administrative expenses	5,015	5,066	4,631
Research, development and related expenses	1,368	1,522	1,274

File Name - End Date	1/1/2007 - 12/31/2007	1/1/2006 - 12/31/2006	1/1/2005 - 12/31/2005	XBRL File ID	XBRL Description
Income Statement				us-gaap:IncomeStatementSubtotal	
Income (Loss) (Adjusted)				us-gaap:NetIncomeLossSubtotal	
Income (Loss) From Continuing Operations (Adjusted)				us-gaap:IncomeLossFromContinuingOperationsSubtotal	
Income (Loss) From Continuing Operations Before Income Taxes, Minority Interest, and Income (Loss) From Equity Method Investments				us-gaap:IncomeLossFromContinuingOperationsBeforeIncomeTaxesMinorityInterestAndIncomeLossFromEquityMethodInvestments	
Operating Income (Loss) (Adjusted)				us-gaap:OperatingIncomeLossSubtotal	
Cost of Sales	\$ 12,735,000,000	\$ 11,713,000,000	\$ 10,408,000,000	us-gaap:CostOfSalesSubtotal	The aggregate cost of sales
Selling, General and Administrative Expenses	\$ 5,015,000,000	\$ 5,066,000,000	\$ 4,631,000,000	us-gaap:SellingGeneralAdministrativeExpense	The aggregate total
Research, Development, and Related Expenses	\$ 1,368,000,000	\$ 1,522,000,000	\$ 1,274,000,000	us-gaap:ResearchDevelopmentRelatedExpense	The aggregate total
Cost of Sales and Selling, General and Other Costs	\$ 14,103,000,000	\$ 13,301,000,000	\$ 12,312,000,000	us-gaap:CostOfSalesSellingGeneralAndOtherCosts	The aggregate cost



Block Tagging – Notes (1)

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
(Dollar amounts in millions, except for per share data, unless otherwise noted)

1. Basis of Presentation
The consolidated financial statements are prepared on the basis of accounting principles generally accepted in the United States of America, which differ materially from the accounting practices prescribed by certain foreign countries.

2. Use of Estimates
The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, and equity accounts and the disclosure of contingent assets and liabilities. Actual results could differ from these estimates.

3. Fair Value Measurements
Fair value measurements are reported in the consolidated balance sheet at fair value. Fair value is defined as the price that would be received to sell an asset or settle a liability in an orderly market between willing market participants at the measurement date.

4. Reclassification
Certain reclassifications have been made to prior year financial information to conform to the current year presentation.

Account Label	File
Organization, Consolidation and Presentation	1. Basis of Presentation and Accounting Policies
Equity and Accounting Policies (Dear Wall)	2. Earnings per Share
Earnings per Share Disclosure (Dear Wall)	2. Earnings per Share
Segment Reporting/Disclosure (Dear Wall)	3. Segment Information
Intangible and Derivative Instruments (Dear Wall)	4. Intangible Assets and Derivative Instruments
Intangible Assets (Dear Wall)	4. Intangible Assets and Derivative Instruments
Derivative Instruments and Hedging Activities	4. Intangible Assets and Derivative Instruments
Schedule of Securities Pledging Transactions	5. Schedule of Securities Pledging Transactions
Fair Value Disclosures (Dear Wall)	6. Fair Value of Financial Instruments
Retirement Notes	7. Retirement
Deferred Policy Acquisition Costs and Reserve for Unearned Premiums	8. Deferred Policy Acquisition Costs and Reserve for Unearned Premiums



Block Tagging – Notes (2)

8. Deferred Policy Acquisition Costs and Reserve for Unearned Premiums

Changes in deferred policy acquisition costs and reserve for unearned premiums are as follows:

	2007	2006	2005
Balance, January 1	\$ 1,348	\$ 1,348	\$ 1,348
Acquisition of new policies	1,348	1,348	1,348
Amortization	(1,348)	(1,348)	(1,348)
Balance, December 31	\$ 1,348	\$ 1,348	\$ 1,348

9. Fair Value of Financial Instruments

The following table summarizes the fair value measurements of the Group's financial instruments:

	2007	2006	2005
Deferred Policy Acquisition Costs	\$ 1,348	\$ 1,348	\$ 1,348
Reserve for Unearned Premiums	1,348	1,348	1,348
Acquisition of new policies	1,348	1,348	1,348
Amortization	(1,348)	(1,348)	(1,348)
Balance, December 31	\$ 1,348	\$ 1,348	\$ 1,348



Proposed SEC Rule Phase-In Detail (2)

Registration statements containing financial statements for a period ending on or after...	15 Dec 2008	15 Dec 2009	15 Dec 2010	15 Dec 2011	15 Dec 2012
Domestic and Foreign Large Accelerated Filers Using U.S. GAAP with Worldwide Public Common Equity Float above \$5 Billion as of the End of Their Most Recently Completed Second Fiscal Quarter	i	iv	iv	iv	iv
All Other Large Accelerated Filers Using U.S. GAAP		i	iv	iv	iv
All Remaining Filers Using U.S. GAAP			i	iv	iv
Foreign Private Issuers with Financial Statements Prepared in Accordance with IFRS as Issued By the IASB				i	iv
Grace Period for Level iv tagging		+30d	+30d	+30d	+30d



Compliance Options

	Outsource to financial printer or other service provider	License software and follow the XBRL US Preparers Guide	Use in Internal Consolidation (and obtain 3 rd party attestation)
Face only	 	 	
Notes Detail			



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Summary: Three impacts XBRL can have on you

- Proposed SEC Rule: Mandates for Registrants 2009-on
- Improved Communication w/ Analysts and Shareholders
- Consistency and Clarity in Internal Data Management