

Independent Assurance Statement by ERM

Environmental Resources Management (ERM) was retained by 3M to provide an independent review and assurance statement of the 2008 web-based sustainability report.

Scope of Work

The review was informed by the Global Reporting Initiative (GRI) G3 Sustainability Reporting Guidelines (2006) and generally accepted industry standards. ERM were asked to provide a limited level of assurance and to assess the information in the report regarding the following:

- **Completeness:** does the sustainability report cover all the operations and impacts that an external reader would need to know about?
- **Relevance:** are the indicators and programs reported the appropriate ones, given the sector, type of operations, and locations involved?
- **Accuracy:** does the report accurately reflect 3M's sustainability performance and challenges?
- **Responsiveness:** does 3M respond to a wide range of external expectations and pressures related to sustainability issues?

Assurance Methodology

The review was conducted during May and June 2009 and included a review of data collection and verification processes, a review of the 3M 2008 Sustainability Report web pages, and the development of this formal opinion letter.

As part of the review, ERM conducted interviews at 3M headquarters in St. Paul, Minnesota, and facility visits at three manufacturing facilities representing the range of 3M's global operations and material sustainability impacts.

During these interviews and facility visits, ERM sought to:

- Understand the logistics of the data collection and reporting process;
- Review the mechanisms for checking and verifying data at the business unit and corporate level; and
- Review how errors are communicated to the data providers and corrective action checked to ensure accuracy in the reported data.

ERM reviewed the 2008 Sustainability Report web pages and other relevant supporting documents. Building on the robust GRI content index that 3M had already developed as part of its sustainability report, ERM assessed 3M's status against the G3 guidelines.

ERM Conclusions

Based on the review, ERM believes that the 3M 2008 Sustainability Report reflects the sustainability issues and challenges facing 3M. In addition, our review confirmed that the 3M 2008 Sustainability Report meets the requirements of application level C of the GRI reporting framework.

Overall, 3M shows strong corporate efforts to ensure that sustainability reporting is transparent and effective. These efforts represent the company's commitment to identify and understand its material social, environmental, and economic performance and impacts.

During the review period, ERM identified a number of issues that were discussed and subsequently addressed by 3M in the sustainability website. These issues and the associated recommendations are included in detail in a separate project report to 3M management.

ERM Competence

ERM operates strict conflict of interest checks and has confirmed our independence to work on this engagement with 3M. The members of the review team have not provided consulting services to 3M outside of the review. The review team has the required combination of education, experience, training, and skills for this engagement.



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