**The Best Company Inc.**

**Sejong Apt. 103-2001, PyeongNe-Dong Namyangju-City, GeongGi-Do Korea**

**Tel: (+8210)5456-0952 3M.COM**

November 15, 2010

Muriel Adams, Corporate Lawyer

Evan & Guildstone Law Firm

1438 Heritage Road

Layton, Utah 84040 USA

**NOW IS AN EXCELLENT TIME TO PURCHASE 3M SHARES!**

Dear M. Adams:

The company is owned by more than 67% institutional investors and this indicates that the smartest investors like this company and want to take the risk to own it!

If you didn’t know, 3M Company is a diversified technology company with a global presence in industrial and transportation, health care; consumer and office; safety, security and protection services; display and graphics, and electro and communications.

The reason why you should consider our company to invest:

**Outstanding earnings growth.** 3M has been efficient with its costs and saw an increase in profits of over 32.76% last fiscal year. This number is higher than the company's five year average at 23.13% and also higher than the industry's average at 13.87%.

**Strong Growth.** Gross margins for 3M at 47.94% are quite high compared to the industry's average at 39.01%. 3M's gross margins are also higher than United Technologies' 26.78% figure, Emerson's 35.70% number, and GE's 42.83% margin.

**High growth and low valuation typically create a strong recipe for success.** 3M's PEG ratio of 1.67 is near or below most of the industry competitors which again illustrates low valuation given growth.

3M is ready to rise and should enjoy higher share price appreciation until the lines converge. Therefore, given the fundamental, technical, and strategy analysis, there are plenty of reasons for you to purchase shares of 3M as a part of a diversified portfolio.

You can immediately start your investment or else, I will be contacting you next week to set up an appointment. It will be a pleasure to meet you and have a discussion with you soon.

Sincerely,



Gee Min “Jessica” Lee, Manager

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FYI: There are plenty of outstanding growths in our company and I’ll be more than glad to explain it to you in person next week!