

October 7, 2008

Via U.S. Mail and Facsimile (812-377-3070)

Marsha L. Hunt
Vice President — Corporate Controller
Cummins, Inc.
500 Jackson Street
Columbus, Indiana 47302-3005

**Re: Cummins, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2007
Filed February 26, 2008
File No. 1-04949
Response Letter Dated August 22, 2008 and September 26, 2008**

Dear Ms. Hunt:

We refer you to our comment letters dated July 16, 2008 and September 5, 2008 regarding business contacts with Iran, Sudan, and Syria. We have completed our review of this subject matter and have no further comments at this time.

Sincerely,

Cecilia Blye, Chief
Office of Global Security Risk

cc: Peggy Fisher
Assistant Director
Division of Corporation Finance