

## UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549

June 8, 2011

Mr. Patrick J. Ward Chief Financial Officer Cummins Inc. 500 Jackson Street Box 3005 Columbus, IN 47202-3005

**Re:** Cummins Inc.

Form 10-K for the fiscal year ended December 31, 2010

Filed February 24, 2011 File No. 001-04949

Dear Mr. Ward:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

Martin James Senior Assistant Chief Accountant