

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, DC 20549

FORM 8-K

CURRENT REPORT

PURSUANT TO SECTION 13 OR 15(d) OF THE
SECURITIES EXCHANGE ACT OF 1934

Date of earliest event reported: February 4, 2011

CUMMINS INC.

(Exact name of registrant as specified in its charter)

Indiana
(State or other Jurisdiction of
Incorporation)

1-4949
(Commission File Number)

35-0257090
(I.R.S. Employer Identification
No.)

500 Jackson Street
P. O. Box 3005
Columbus, IN 47202-3005
(Principal Executive Office) (Zip Code)
Registrant's telephone number, including area code: **(812) 377-5000**

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
- Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
- Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

Item 8.01 Other Events.

On February 4, 2011, Theodore M. Solso, Chairman of the Board and Chief Executive Officer of Cummins Inc. (the "Company"), entered into a pre-arranged stock trading plan (the "Solso 10b5-1 Plan") to sell a limited number of his shares of the Company's common stock, par value \$2.50 per share ("Common Stock"). The Plan was designed to comply with the Company's insider trading policies and the guidelines specified in Rule 10b5-1 promulgated under the Securities Exchange Act of 1934, as amended, which permit an officer or director to enter into a pre-arranged plan for buying or selling Company stock at a time when the officer or director is not in possession of material, nonpublic information about the Company.

The Solso 10b5-1 Plan allows for the sale of a maximum of 150,000 shares of Common Stock at specified market prices commencing sixty days after adoption of the Solso 10b5-1 Plan and continuing until all 150,000 shares are sold or February 4, 2012, whichever occurs first. Based on his current ownership of Common Stock, if all of the 150,000 shares of Common Stock subject to the Solso 10b5-1 Plan were sold, Mr. Solso would beneficially own approximately 296,719 shares of Common Stock. Mr. Solso will continue to be subject to the Company's stock ownership guidelines, and the sales contemplated by the Solso 10b5-1 Plan will not reduce Mr. Solso's ownership of Common Stock below the levels required by the guidelines.

All sales of Common Stock under the Plan will be disclosed publicly in accordance with applicable securities laws, rules and regulations through appropriate filings with the U.S. Securities and Exchange Commission.

SIGNATURE

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

Date: February 10, 2011

CUMMINS INC.

/s/ Marsha L. Hunt

Marsha L. Hunt
Vice President - Corporate Controller