

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549**

POST-EFFECTIVE AMENDMENT NO. 1
TO
FORM S-8
REGISTRATION STATEMENT
Under
THE SECURITIES ACT OF 1933

CUMMINS INC.
(Exact name of registrant as specified in its charter)
Indiana **35-0257090**
(State or Other Jurisdiction of (I.R.S. Employer
Incorporation or Organization Identification No.)

500 Jackson Street
Box 3005
Columbus, Indiana 47202-3005
(Address, Including Zip Code, of Principal Executive Offices)

Cummins Inc. 2003 Stock Incentive Plan
(Full Title of the Plan)

Sharon R. Barner
Vice President—General Counsel
500 Jackson Street
P.O. Box 3005
Columbus, Indiana 47202-3005
(812) 377-3609
(Name, Address and Telephone Number,
Including Area Code, of Agent for Service)

COPY TO:
Mark Sifferlen
Vice President - Ethics & Compliance and
Corporate Secretary
500 Jackson Street
P.O. Box 3005
Columbus, Indiana 47202-3005

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer or a smaller reporting company. See the definition of "large accelerated filer," "accelerated filer" and "smaller reporting company" in Rule 12b-2 of the Exchange Act. (Check one):

Large accelerated filer Accelerated filer Non-accelerated filer Smaller reporting company

(Do not check if smaller reporting company)

EXPLANATORY NOTE

On May 8, 2012, the shareholders of Cummins Inc. (the "Company") approved the 2012 Omnibus Incentive Plan (the "2012 Plan"), which became effective upon such approval. The Plan is a successor plan to the 2003 Stock Incentive Plan (the "Prior Plan"), and 4,009,467 shares of Common Stock (the "Prior Shares") that remained available under the Prior Plan for future grants were added to the number of shares available under the 2012 Plan. The Prior Shares were registered on Forms S-8 (Registration Statement Nos. 333-162796 and 333-123368) (the "Prior Registration Statements"), and have been transferred to the Plan.

This Post-Effective Amendment No. 1 to the Prior Registration Statements is being filed for the purpose of disclosing that the Prior Shares (3,500,000 from Registration Statement No. 333-162796 and 509,467 from Registration Statement No. 333-123368) have been moved to the Company's Registration Statement on Form S-8 filed on June 6, 2012 (No. 333-181927), which also registered an additional 3,500,000 shares of Common Stock under the Plan.

SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, the Registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-8 and has duly caused this Post-Effective Amendment No. 1 to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Columbus, State of Indiana, on this 5th day of July, 2012.

CUMMINS INC.

By: /s/ Marsha L. Hunt

Marsha L. Hunt

Vice President – Corporate Controller

Pursuant to the requirements of the Securities Act of 1933, this Post-Effective Amendment No. 1 has been signed by the following persons on July 5, 2012 in the capacities indicated.

Signature

Title

/s/ N. Thomas Linebarger
N. Thomas Linebarger

Director and Chairman of the Board and Chief Executive Officer
(Principal Executive Officer)

/s/ Patrick J. Ward
Patrick J. Ward

Vice President – Chief Financial Officer
(Principal Financial Officer)

/s/ Marsha L. Hunt
Marsha L. Hunt

Vice President – Corporate Controller
(Principal Accounting Officer)

/s/ Robert J. Bernhard
Robert J. Bernhard

Director

/s/ Franklin R. Chang Diaz
Franklin R. Chang Diaz

Director

/s/ Stephen B. Dobbs
Stephen B. Dobbs

Director

/s/ Robert K. Herdman
Robert K. Herdman

Director

*
Alexis M. Herman

Director

*
William I. Miller

Director

*
Georgia R. Nelson

Director

*
Carl Ware

Director

* By: /s/ Marsha L. Hunt
Marsha L. Hunt
Attorney-in-fact