

PART II

INFORMATION REQUIRED IN REGISTRATION STATEMENT

Item 3. Incorporation of Documents by Reference

The documents listed below have been filed by the Corporation with the Commission and are incorporated herein by reference:

(a) The Corporation's Annual Report on Form 10-K for the fiscal year ended December 31, 1993.

(b) The Corporation's Quarterly Report on Form 10-Q for the fiscal quarter ended April 3, 1994.

(c) The Corporation's Quarterly Report on Form 10-Q for the fiscal quarter ended July 3, 1994.

(d) The description of the common stock, per value \$2.50 per share, of the Corporation (the "Common Stock"), included in the Corporation's Registration Statement No. 33-50665 on Form S-3, filed under the Securities Act of 1933 (the "1933 Act").

All documents filed by the Corporation pursuant to Section 13(a), 13(c), 14 or 15(d) of the Exchange Act prior to the filing of a post-effective amendment to this Registration Statement which indicates that all Common Stock offered hereby has been sold, or which deregisters all such Common Stock then remaining unsold, shall be deemed to be incorporated by reference into this Registration Statement and to be a part hereof from the date of filing of such documents.

Item 5. Interests of Named Experts and Counsel

As Vice President-Law and External Affairs and Secretary of the Corporation, Steven L. Zeller is an officer-employee of the registrant and is eligible to participate in the 1992 Stock Incentive and Key Employee Stock Investment Plan.

Item 6. Indemnification of Directors and Officers

Article VI of the By-laws of the Corporation sets forth certain rights of the directors and officers of the Corporation to indemnification.

Section 23-1-37 of the Indiana Code provides that Indiana corporations have the power to indemnify their directors, officers, employees and agents against certain expenses and liabilities in connection with actions, suits and proceedings and the power to maintain certain insurance policies against liabilities incurred by such officers, directors, employees and agents.

The Corporation maintains insurance policies that provide for indemnification of directors, officers, employees and agents against certain liabilities.

Item 8. Exhibits

Exhibit No.

- | | |
|----|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 5 | - Opinion of Steven L. Zeller, Esq., Vice President-Law and External Affairs and Secretary of the Corporation, with respect to securities registered hereunder. |
| 24 | - Consent of Arthur Andersen & Co. |
| 25 | - Power of Attorney |

Item 9. Undertakings

1. The Corporation hereby undertakes:

(a) To file, during any period in which offers or sales are being made, a post-effective amendment to this registration statement: (i) to include any prospectus required by Section 10(a)(3) of the Securities Act of 1933; (ii) to reflect in the prospectus any facts or events arising after the effective date of the registration statement (or the most recent post-effective amendment thereof) which, individually or in the aggregate,

represent a fundamental change in the information set forth in the registration statement; (iii) to include any material information with respect to the plan of distribution not previously disclosed in the registration statement or any material change to such information in the registration state; PROVIDED, HOWEVER, that paragraphs (a)(1)(i) and (a)(1)(ii) do not apply if the registration statement is on Form S-3 or Form S-8, and the information required to be included in a post-effective amendment by those paragraphs is contained in periodic reports filed by the Corporation pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934 that are incorporated by reference in the registration statement.

(b) That, for the purpose of determining any liability under the Securities Act of 1933, each such post-effective amendment shall be deemed to be a new registration statement relating to the securities offered therein, and the offering of such securities at that time shall be deemed to be the initial bona fide offering thereof.

(c) To remove from registration by means of a post-effective amendment any of the securities being registered which remain unsold at the termination of the offering.

2. The Corporation hereby undertakes that, for purposes of determining any liability under the Securities Act of 1933, each filing of the Corporation's annual report pursuant to Section 13(a) or 15(d) of the Securities Exchange Act of 1934 (and, where applicable, each filing of an employee benefit plan's annual report pursuant to Section 15(d) of the Securities Exchange Act of 1934) that is incorporated by reference in the registration statement shall be deemed to be a new registration statement relating to the securities offered therein, and the offering of such securities at that time shall be deemed to be the initial bona fide offering thereof.

3. Insofar as indemnification for liabilities arising under the Securities Act of 1933 may be permitted to directors, officers and controlling persons of the registrant pursuant to the foregoing provisions, or otherwise, the registrant has been advised that in the opinion of the Securities and Exchange Commission such indemnification is against public policy as expressed in the Act and is, therefore, unenforceable. In the event that a claim for indemnification against such liabilities (other than the payment by the registrant of expenses incurred or paid by a director, officer or controlling person of the registrant in the successful defense of any action, suit or proceeding) is asserted by such director, officer or controlling person in connection with the securities being registered, the registrant will, unless in the opinion of its counsel the matter has been settled by controlling precedent, submit to a court of appropriate jurisdiction the question whether such indemnification by it is against public policy as expressed in the Act and will be governed by the final adjudication of such issue.

(page)

SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, the Corporation certifies that it has reasonable grounds to believe that it meets all the requirements for filing on Form S-8 and has duly caused this Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Columbus, State of Indiana on the 20 day of October, 1994.

CUMMINS ENGINE COMPANY, INC.

by: /s/ Steven L. Zeller

Steven L. Zeller
Vice President-Law and
External Affairs and Secretary

Pursuant to the requirements of the Securities Act of 1933, this Registration Statement has been signed below by the following persons in the capacities indicated on the 20 day of October, 1994.

Signatures

*

J. A. Henderson

Director and President and
Chief Executive Officer
(Principal Executive Officer)

*	
_____ T. M. Solso	Director and Executive Vice President and Chief Operating Officer
*	
_____ H. B. Schacht	Director and Chairman of the Board
*	
_____ J. I. Miller	Director and Chairman of the Executive Committee
*	
_____ H. Brown	Director
*	
_____ R. J. Darnall	Director
*	
_____ J. D. Donaldson	Director
*	
_____ W. Y. Elisha	Director
*	
_____ H. H. Gray	Director
*	
_____ P. B. Hamilton	Vice President and Chief Financial Officer
*	
_____ J. McLachlan	Vice President-Corporate Controller (Principal Accounting Officer)
*	
_____ D. G. Mead	Director
*	
_____ W. I. Miller	Director
*	
_____ D. S. Perkins	Director
*	
_____ W. D. Ruckelshaus	Director
*	
_____ F. A. Thomas	Director
*	
_____ J. L. Wilson	Director

Steven L. Zeller
Attorney-in-fact

EXHIBIT INDEX

Exhibit Number	Description	Sequentially Numbered Pages
5	Opinion of Steven L. Zeller, Esq., Vice President-Law and External Affairs and Secretary, with respect to securities registered hereunder.	8
23	Consent of Arthur Andersen & Co.	9
24	Power of Attorney	10

CUMMINS ENGINE COMPANY, INC., AND SUBSIDIARIES

OPINION OF STEVEN L. ZELLER, ESQ.
Vice President-Law and External Affairs and Secretary
With Respect to Securities Registered Hereunder

I have examined and am familiar with the Restated Articles of Incorporation of Cummins Engine Company, Inc., an Indiana corporation (the "Corporation") and the By-laws of the Corporation, each as amended to date, and the Registration Statement on Form S-8 of the Corporation covering 400,000 shares of Common Stock, par value \$2.50 per share, issuable pursuant to the Corporation's 1992 Stock Incentive Plan, Restricted Stock Plan for Non-Employee Directors and Key Employee Stock Investment Plan (the "Plans"). Based upon the foregoing, I am of the opinion that:

1. The Corporation has been duly organized and is a validly existing corporation under the laws of the State of Indiana.
2. Such 400,000 shares of the Corporation's Common Stock, when and if issued under the Plans in accordance with the terms thereof, will be duly and validly issued, fully paid and non-assessable.

Dated: September 30, 1994

/s/Steven L. Zeller

Steven L. Zeller
Vice President-Law and
External Affairs and Secretary

CONSENT OF INDEPENDENT PUBLIC ACCOUNTANTS

As independent public accountants, we hereby consent to the incorporation by reference in this registration statement of our report dated January 26, 1994 included in Cummins Engine Company, Inc's Form 10-K for the year ended December 31, 1993 and to all references to our Firm included in this registration statement.

ARTHUR ANDERSEN LLP

Chicago, Illinois
October 17, 1994

CUMMINS ENGINE COMPANY, INC., AND SUBSIDIARIES
POWER OF ATTORNEY

KNOW ALL PERSONS BY THESE PRESENTS, that the undersigned hereby constitutes and appoints Steven L. Zeller and Peter B. Hamilton and each of them, with full power to act without the other as his true and lawful attorney-in-fact and agent, with full and several powers of substitution and resubstitution for him in his name, place and stead, in any and all capacities, to sign the Annual Report on Form 10-K of Cummins Engine Company, Inc. ("the Company") for the Company's fiscal year ended December 31, 1993 and to file the same, with all exhibits thereto, and other documents in connection therewith, with the Securities and Exchange Commission, granting unto said attorneys-in-fact and agents, and each of them, full power and authority to do and perform each and every act and thing requisite and necessary to be done in and about the premises, as fully to all intents and purposes as he might or could do in person, hereby ratifying and confirming all that said attorneys-in-fact and agents or any of them, or their or his substitute or substitutes, may lawfully do or cause to be done by virtue hereof.

Dated: September 15, 1994

/s/James A. Henderson

James A. Henderson
Director & President and
Chief Executive Officer
(Principal Executive Officer)

CUMMINS ENGINE COMPANY, INC., AND SUBSIDIARIES
POWER OF ATTORNEY

KNOW ALL PERSONS BY THESE PRESENTS, that the undersigned hereby constitutes and appoints Steven L. Zeller and Peter B. Hamilton and each of them, with full power to act without the other as his true and lawful attorney-in-fact and agent, with full and several powers of substitution and resubstitution for him in his name, place and stead, in any and all capacities, to sign the Annual Report on Form 10-K of Cummins Engine Company, Inc. ("the Company") for the Company's fiscal year ended December 31, 1993 and to file the same, with all exhibits thereto, and other documents in connection therewith, with the Securities and Exchange Commission, granting unto said attorneys-in-fact and agents, and each of them, full power and authority to do and perform each and every act and thing requisite and necessary to be done in and about the premises, as fully to all intents and purposes as he might or could do in person, hereby ratifying and confirming all that said attorneys-in-fact and agents or any of them, or their or his substitute or substitutes, may lawfully do or cause to be done by virtue hereof.

Dated: August 15, 1994

/s/Theodore M. Solso

Theodore M. Solso
Director & Ececutive Vice
President and Chief Operating
Officer

CUMMINS ENGINE COMPANY, INC., AND SUBSIDIARIES
POWER OF ATTORNEY

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Dated: September 15, 1994

/s/Henry B. Schacht

Henry B. Schacht
Director & Chairman of the
Board

CUMMINS ENGINE COMPANY, INC., AND SUBSIDIARIES
POWER OF ATTORNEY

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Dated: September 15, 1994

/s/J. Irwin Miller

J. Irwin Miller
Director and Chairman of
the Executive Committee

CUMMINS ENGINE COMPANY, INC., AND SUBSIDIARIES
POWER OF ATTORNEY

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that said attorneys-in-fact and agents or any of them, or their or his substitute or substitutes, may lawfully do or cause to be done by virtue hereof.

Dated: September 15, 1994

/s/Harold Brown

Harold Brown
Director

CUMMINS ENGINE COMPANY, INC., AND SUBSIDIARIES
POWER OF ATTORNEY

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Dated: September 15, 1994

/s/Robert J. Darnall

Robert J. Darnall
Director

CUMMINS ENGINE COMPANY, INC., AND SUBSIDIARIES
POWER OF ATTORNEY

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Dated: September 15, 1994

/s/James D. Donaldson

James D. Donaldson
Director

CUMMINS ENGINE COMPANY, INC., AND SUBSIDIARIES
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Dated: September 15, 1994

/s/Walter Y. Elisha

Walter Y. Elisha
Director

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Dated: September 15, 1994

/s/Hanna H. Gray

Hanna H. Gray
Director

CUMMINS ENGINE COMPANY, INC., AND SUBSIDIARIES
POWER OF ATTORNEY

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Dated: October 7, 1994

/s/Peter B. Hamilton

Peter B. Hamilton
Vice President and Chief
Financial Officer

CUMMINS ENGINE COMPANY, INC., AND SUBSIDIARIES
POWER OF ATTORNEY

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Dated: October 7, 1994

/s/John McLachlan

John McLachlan
Vice President-Corporate
Controller (Principal
Accounting Officer)

CUMMINS ENGINE COMPANY, INC., AND SUBSIDIARIES
POWER OF ATTORNEY

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Dated: August 15, 1994

/s/Dana G. Mead

Dana G. Mead
Director

CUMMINS ENGINE COMPANY, INC., AND SUBSIDIARIES
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Dated: September 15, 1994

/s/William I. Miller

William I. Miller
Director

CUMMINS ENGINE COMPANY, INC., AND SUBSIDIARIES
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Dated: September 15, 1994

/s/Donald S. Perkins

Donald S. Perkins
Director

CUMMINS ENGINE COMPANY, INC., AND SUBSIDIARIES
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Dated: August 15, 1994

/s/William D. Ruckelshaus

William D. Ruckelshaus
Director

CUMMINS ENGINE COMPANY, INC., AND SUBSIDIARIES
POWER OF ATTORNEY

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Dated: September 15, 1994

/s/Franklin A. Thomas

Franklin A. Thomas
Director

CUMMINS ENGINE COMPANY, INC., AND SUBSIDIARIES
POWER OF ATTORNEY

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Dated: September 15, 1994

/s/J. Lawrence Wilson

J. Lawrence Wilson
Director