

SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

FORM 8-K

Current Report Pursuant to Section 13 or 15(d) of the  
Securities Exchange Act of 1934

February 14, 1997

CUMMINS ENGINE COMPANY, INC.

Incorporated in the State of Indiana      I.R.S. Employer Identification  
No. 35-0257090

500 Jackson Street, Box 3005, Columbus, Indiana 47202-3005  
(Principal Executive Office)  
Telephone Number: (812) 377-5000

Other Events

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For purposes of calculating the ratio of earnings to fixed charges disclosed in the Company's Prospectus Supplement dated February 14, 1997 to Prospectus dated November 17, 1993 (Registration Statement No 33-50665), relating to its 6.75% Debentures due February 15, 2027, "earnings" include income before income taxes, extraordinary items and the cumulative effects of changes in accounting principles and fixed charges. "Fixed charges" consist of interest on all indebtedness, including interest incurred by 50% or more owned unconsolidated companies, and that portion of rental expense that management believes to be representative of interest.

SIGNATURES

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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, thereunto duly authorized.

CUMMINS ENGINE COMPANY, INC.

By /s/John McLachlan

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Vice President - Corporate Controller  
(Principal Accounting Officer)

Date: February 18, 1997