

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

SCHEDULE 13G

UNDER THE SECURITIES EXCHANGE ACT OF 1934  
ANNUAL FILING

CUMMINS INC.  
(NAME OF ISSUER)  
COMMON STOCK  
(TITLE CLASS OF SECURITIES)  
231021106  
(CUSIP NUMBER)  
12/31/2010  
(DATE OF EVENT WHICH REQUIRES FILING OF THIS STATEMENT)

CHECK THE APPROPRIATE BOX TO DESIGNATE THE RULE PURSUANT TO WHICH THIS  
SCHEDULE IS FILED:

- RULE 13D-1(B)  
 RULE 13D-1(C)  
 RULE 13D-1(D)

\*THE REMAINDER OF THIS COVER PAGE SHALL BE FILLED OUT FOR A  
REPORTING PERSON'S INITIAL FILING ON THIS FORM WITH RESPECT TO THE  
SUBJECT CLASS OF SECURITIES, AND FOR ANY SUBSEQUENT AMENDMENT  
CONTAINING INFORMATION WHICH WOULD ALTER THE DISCLOSURES PROVIDED  
IN A PRIOR COVER PAGE.

THE INFORMATION REQUIRED IN THE REMAINDER OF THIS COVER PAGE SHALL  
NOT BE DEEMED TO BE "FILED" FOR THE PURPOSE OF SECTION 18 OF THE  
SECURITIES EXCHANGE ACT OF 1934 ("ACT") OR OTHERWISE SUBJECT TO THE  
LIABILITIES OF THAT SECTION OF THE ACT BUT SHALL BE SUBJECT TO ALL  
OTHER PROVISIONS OF THE ACT (HOWEVER, SEE THE NOTES).

CUSIP NO. 231021106 13G PAGE 2 OF 6 PAGES

1. NAME OF REPORTING PERSON: STATE STREET CORPORATION  
I.R.S. IDENTIFICATION NO. OF ABOVE PERSON: 04-2456637
2. CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP  
NOT APPLICABLE A \_\_\_  
B \_\_\_
3. SEC USE ONLY
4. CITIZENSHIP OR PLACE OF ORGANIZATION  
BOSTON, MASSACHUSETTS
5. SOLE VOTING POWER  
0 SHARES
6. SHARED VOTING POWER  
14,031,757 SHARES
7. SOLE DISPOSITIVE POWER  
0 SHARES
8. SHARED DISPOSITIVE POWER  
14,031,757 SHARES
9. AGGREGATED AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON  
14,031,757 SHARES
10. CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN  
SHARES  
NOT APPLICABLE
11. PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW 9  
7.1%
12. TYPE OF REPORTING PERSON  
HC

ITEM 1.

(A) NAME OF ISSUER

CUMMINS INC.

(B) ADDRESS OF ISSUER'S PRINCIPAL EXECUTIVE OFFICES

500 JACKSON STREET  
BOX 3005 MAIL CODE 60207  
COLUMBUS, IN 47202-3005

ITEM 2.

(A) NAME OF PERSON FILING

STATE STREET CORPORATION AND ANY OTHER REPORTING PERSON  
IDENTIFIED ON THE SECOND PART OF THE COVER PAGES HERETO

(B) ADDRESS OF PRINCIPAL BUSINESS OFFICE OR, IF NONE,  
RESIDENCE

STATE STREET FINANCIAL CENTER  
ONE LINCOLN STREET  
BOSTON, MA 02111  
(FOR ALL REPORTING PERSONS)

(C) CITIZENSHIP: SEE ITEM 4 (CITIZENSHIP OR PLACE OF  
ORGANIZATION) OF COVER PAGES

(D) TITLE OF CLASS OF SECURITIES

COMMON STOCK, \$2.50 PAR VALUE PER SHARE

(E) CUSIP NUMBER:

231021106

ITEM 3. IF THIS STATEMENT IS FILED PURSUANT TO RULE 13D-1(B), OR  
13D-2(B), OR (C), CHECK WHETHER THE PERSON FILING IS A:

SEE ITEM 12 (TYPE OF REPORTING PERSON) OF THE COVER PAGE  
FOR EACH REPORTING PERSON AND THE TABLE BELOW, WHICH EXPLAINS  
THE MEANING OF THE TWO LETTER SYMBOLS APPEARING IN ITEM 12 OF  
THE COVER PAGES.

SYMBOL CATEGORY

BK BANK AS DEFINED IN SECTION 3(A) (6) OF THE ACT.  
IC INSURANCE COMPANY AS DEFINED IN SECTION 3 (A) (19)  
OF THE ACT.

IC INVESTMENT COMPANY REGISTERED UNDER SECTION 8 OF  
THE INVESTMENT COMPANY ACT OF 1940.

IA AN INVESTMENT ADVISER IN ACCORDANCE WITH RULE  
13D-1 (B) (1) (II) (E).

EP AN EMPLOYEE BENEFIT PLAN OR ENDOWMENT FUND IN  
ACCORDANCE WITH RULE 13D-1 (B) (1) (II) (F).

HC A PARENT HOLDING COMPANY OR CONTROL PERSON IN  
ACCORDANCE WITH RULE 13D-1 (B) (1) (II) (G).

SA A SAVINGS ASSOCIATIONS AS DEFINED IN SECTION 3(B)  
OF THE FEDERAL DEPOSIT INSURANCE ACT (12 U.S.C.  
1813).

CP A CHURCH PLAN THAT IS EXCLUDED FROM THE DEFINITION  
OF AN INVESTMENT COMPANY UNDER SECTION 3(C) (14) OF  
THE INVESTMENT COMPANY ACT OF 1940.

ITEM 4. OWNERSHIP

THE INFORMATION SET FORTH IN ROWS 5 THROUGH 11 OF THE COVER  
PAGE HERETO FOR EACH OF THE REPORTING PERSONS IS INCORPORATED

HEREIN BY REFERENCE. THE PERCENTAGE AMOUNT SET FORTH IN ROW 11 FOR ALL COVER PAGES FILED HERewith IS CALCULATED BASED UPON THE 197,809,683 SHARES OF COMMON STOCK ISSUED AND OUTSTANDING AS REPORTED BY CUMMINS INC. IN ITS FORM 10-Q FOR THE QUARTERLY PERIOD ENDED SEPTEMBER 26, 2010.

THIS REPORT IS NOT AN ADMISSION THAT ANY OF THE REPORTING PERSONS IS THE BENEFICIAL OWNER OF ANY SECURITIES COVERED BY THIS REPORT, AND THE REPORTING PERSONS EXPRESSLY DISCLAIM BENEFICIAL OWNERSHIP OF ALL SHARES PURSUANT TO RULE 13D-4, EXCEPT IN THEIR FIDUCIARY CAPACITY UNDER ERISA.

ITEM 5. OWNERSHIP OF FIVE PERCENT OR LESS OF A CLASS

NOT APPLICABLE

ITEM 6. OWNERSHIP OF MORE THAN FIVE PERCENT ON BEHALF OF ANOTHER PERSON.

NOT APPLICABLE

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ITEM 7. IDENTIFICATION AND CLASSIFICATION OF THE SUBSIDIARY WHICH ACQUIRED THE SECURITY BEING REPORTED ON BY THE PARENT HOLDING COMPANY OR CONTROL PERSON

SEE EXHIBIT 1 ATTACHED HERETO

ITEM 8. IDENTIFICATION AND CLASSIFICATION OF MEMBERS OF THE GROUP

NOT APPLICABLE

ITEM 9. NOTICE OF DISSOLUTION OF GROUP

NOT APPLICABLE

ITEM 10. CERTIFICATION

BY SIGNING BELOW I CERTIFY THAT, TO THE BEST OF MY KNOWLEDGE AND BELIEF, THE SECURITIES REFERRED TO ABOVE WERE ACQUIRED AND ARE HELD IN THE ORDINARY COURSE OF BUSINESS AND WERE NOT ACQUIRED AND ARE NOT HELD FOR THE PURPOSE OR WITH THE EFFECT OF CHANGING OR INFLUENCING THE CONTROL OF THE ISSUER OF THE SECURITIES AND WERE NOT ACQUIRED AND ARE NOT HELD IN CONNECTION WITH OR AS A PARTICIPANT IN ANY TRANSACTION HAVING THAT PURPOSE OR EFFECT.

SIGNATURES

AFTER REASONABLE INQUIRY AND TO THE BEST OF HIS KNOWLEDGE AND BELIEF, EACH OF THE UNDERSIGNED CERTIFIES THAT THE INFORMATION SET FORTH IN THIS STATEMENT IS TRUE, COMPLETE AND CORRECT.

10 FEBRUARY 2011  
STATE STREET CORPORATION

/s/ JAMES J. MALERBA  
EXECUTIVE VICE PRESIDENT,  
CORPORATE CONTROLLER

## EXHIBIT 1

THE FOLLOWING TABLE LISTS THE IDENTITY AND ITEM 3 CLASSIFICATION OF EACH SUBSIDIARY OF STATE STREET CORPORATION, THE PARENT HOLDING COMPANY, THAT BENEFICIALLY OWNS THE ISSUER'S COMMON STOCK. PLEASE REFER TO ITEM 3 OF THE ATTACHED SCHEDULE 13G FOR A DESCRIPTION OF EACH OF THE TWO-LETTER SYMBOLS REPRESENTING THE ITEM 3 CLASSIFICATION BELOW.

SUBSIDIARY	ITEM 3 CLASSIFICATION
STATE STREET BANK AND TRUST COMPANY	BK
SSGA FUNDS MANAGEMENT, INC	IA
STATE STREET GLOBAL ADVISORS LIMITED	IA
STATE STREET GLOBAL ADVISORS LTD.	IA
STATE STREET GLOBAL ADVISORS FRANCE S.A.	IA
STATE STREET GLOBAL ADVISORS AUSTRALIA LIMITED	IA
STATE STREET GLOBAL ADVISORS JAPAN CO., LTD.	IA
STATE STREET GLOBAL ADVISORS ASIA LIMITED	IA

NOTE: ALL OF THE LEGAL ENTITIES ABOVE ARE DIRECT OR INDIRECT SUBSIDIARIES OF STATE STREET CORPORATION.