

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, DC 20549

FORM 11-K

ANNUAL REPORT PURSUANT TO SECTION 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

For the Fiscal Year Ended December 31, 2006

OR

TRANSITION REPORT PURSUANT TO SECTION 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

For the transition period from _____ to _____

Commission File Number 1-4949

CUMMINS INC. AND AFFILIATES
RETIREMENT AND SAVINGS PLAN
FOR LUBRICANT CONSULTANTS, INC. EMPLOYEES
(Full title of the plan)

CUMMINS INC.
500 Jackson Street
P. O. Box 3005
Columbus, IN 47202-3005
(Name of Issuer of Securities Held Pursuant to the Plan and
the Address of its Principal Executive Office)

CUMMINS INC. AND AFFILIATES
RETIREMENT AND SAVINGS PLAN
FOR LUBRICANT CONSULTANTS, INC. EMPLOYEES

FINANCIAL STATEMENTS
AND
SUPPLEMENTARY INFORMATION

December 31, 2006 AND 2005

**CUMMINS INC. AND AFFILIATES
RETIREMENT AND SAVINGS PLAN
FOR LUBRICANT CONSULTANTS, INC. EMPLOYEES**

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December 31, 2006 AND 2005

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Supplemental Schedules*

- * As the Plan is a member of the Cummins Inc. and Affiliates Retirement and Savings Plans Master Trust ("Master Trust"), the schedules of assets (held at end of year), at December 31, 2006 and of reportable transactions for the year ended December 31, 2006 of the Master Trust have been certified by the Master Trustee and have been separately filed with the Department of Labor. Other Supplemental Schedules not filed herewith are omitted because of the absence of the conditions under which they are required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

To the Benefits Policy Committee and
Participants of the Cummins Inc. and
Affiliates Retirement and Savings Plan for Lubricant
Consultants, Inc. Employees
Columbus, Indiana

We have audited the accompanying statements of net assets available for benefits of the Cummins Inc. and Affiliates Retirement and Savings Plan for Lubricant Consultants, Inc. Employees (the "Plan") as of December 31, 2006 and 2005, and the related statement of changes in net assets available for benefits for the year ended December 31, 2006. These financial statements are the responsibility of the Plan's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with the auditing standards of the Public Company Accounting Oversight Board (United States). Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control over financial reporting. Accordingly, we express no such opinion. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the net assets available for benefits of the Plan as of December 31, 2006 and 2005, and the changes in net assets available for benefits for the year ended December 31, 2006, in conformity with accounting principles generally accepted in the United States of America.

Blue & Co., LLC

**CUMMINS INC. AND AFFILIATES
RETIREMENT AND SAVINGS PLAN
FOR LUBRICANT CONSULTANTS, INC. EMPLOYEES**

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
December 31, 2006 AND 2005

	2006	2005
Assets		
Investment in Cummins Inc. and Affiliates Retirement and Savings Plans Master Trust, at fair value	\$ -0-	\$ 509,579
	<u> </u>	<u> </u>
Net assets available for benefits	<u>\$ -0-</u>	<u>\$ 509,579</u>

See accompanying notes to financial statements.

**CUMMINS INC. AND AFFILIATES
RETIREMENT AND SAVINGS PLAN
FOR LUBRICANT CONSULTANTS, INC. EMPLOYEES**

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
YEAR ENDED December 31, 2006

Additions		
Plan interest in Cummins Inc. and Affiliates Retirement and Savings Plans Master Trust investment income	\$	63,462
Deductions		
Benefits paid to participants		149,492
Fund transfers with Affiliate Plans		<u>(423,549)</u>
Net change in net assets available for benefits		(509,579)
Net assets available for benefits, beginning of year		<u>509,579</u>
Net assets available for benefits, end of year	<u>\$</u>	<u>-0-</u>

**CUMMINS INC. AND AFFILIATES
RETIREMENT AND SAVINGS PLAN
FOR LUBRICANT CONSULTANTS, INC. EMPLOYEES**

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2006 AND 2005

1. DESCRIPTION OF THE PLAN

The following description of the Cummins Inc. and Affiliates Retirement and Savings Plan for Lubricant Consultants, Inc. Employees (the "Plan") provides only general information. Participants should refer to the Plan document for a more complete description of the Plan's provisions. As of December 31, 2006, the Plan was merged into the Cummins Inc. and Affiliates Retirement and Savings Plan for Salaried and Non-Bargaining Hourly Employees.

General

The Plan was a defined contribution plan designed to provide participants with a systematic method of savings and at the same time enable such participants to benefit from contributions made to the Plan by Cummins Inc. and Affiliates (collectively, the "Company"). Eligible employees were employees of Lubricant Consultants, Inc. The Plan was subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA").

Master Trust

The Cummins Inc. and Affiliates Retirement and Savings Plans Master Trust ("Master Trust") held the assets of the Plan and the following Company-sponsored plans:

- Cummins Inc. and Affiliates Retirement and Savings Plan for Salaried and Non-Bargaining Hourly Employees;
- Cummins Inc. and Affiliates Retirement and Savings Plan for Onan Corporation Employees;
- Cummins Inc. and Affiliates Retirement and Savings Plan for Bargaining Unit Employees;
- Cummins Inc. and Affiliates Retirement and Savings Plan for Consolidated Diesel Company, Inc. Employees; and
- Nelson Retirement and Savings Plan

The trustee for the Master Trust was The Vanguard Group until July 2005 when State Street Corporation was appointed as trustee.

**CUMMINS INC. AND AFFILIATES
RETIREMENT AND SAVINGS PLAN
FOR LUBRICANT CONSULTANTS, INC. EMPLOYEES**

NOTES TO FINANCIAL STATEMENTS

Participant Accounts

Each participant's account was credited with the participant's contributions, the Company's contributions and an allocation of Plan earnings. Allocations of Plan earnings were made daily and were based upon the participant's weighted average account balance for the day, as described in the Plan document.

Vesting

Participants were fully vested in all employee and employer contributions and earnings thereon at all times.

Benefit Payments

Upon termination of employment or retirement, account balances were paid either as a lump-sum distribution or annual installments not to exceed the lesser of 15 years or the life expectancy of the participant and/or joint life expectancy of the participant and beneficiary, and commence no later than the participant reaching age 70-1/2. The Plan also permitted hardship withdrawals from participant pre-tax contributions and actual earnings thereon.

Voting Rights

Each participant was entitled to exercise voting rights attributable to the Company shares allocated to his or her account. The Trustee voted all Company shares for which no voting instructions were received in the same manner and proportion as the shares for which voting instructions were received.

Plan Termination

As aforementioned, the Plan was merged into the Cummins Inc. and Affiliates Retirement and Savings Plan for Salaried and Non-Bargaining Hourly Employees effective December 31, 2006. Prior to the merger, the Plan had been frozen and no further contributions were being made.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The financial statements of the Plan have been prepared on the accrual basis of accounting.

**CUMMINS INC. AND AFFILIATES
RETIREMENT AND SAVINGS PLAN
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NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2006 AND 2005

Investments

The Plan's investment in the Master Trust is stated at fair value based on the fair value of the underlying investments of the Master Trust, determined primarily by quoted market prices, except for the fixed income fund. The fixed income fund consists primarily of insurance contracts and bank investment contracts with various companies. Insurance contracts and bank contracts are nontransferable, but provide for benefit-responsive withdrawals by plan participants at contract value. Alternative investment contracts consist of investments together with contracts under which a bank or other institution provides for benefit-responsive withdrawals by plan participants at contract value. Fair value is determined using a discounted cash flow method by considering such factors as the benefit-responsiveness of the investment contracts, the ability of the parties to perform in accordance with the terms of the contracts, and the likelihood that plan-directed withdrawals would cause payment to plan participants to be at amounts other than contract value. There are no limitations on liquidity guarantees and no valuation reserves are being recorded to adjust contract amounts.

Allocation of Master Trust Assets and Transactions

The investment income and expenses of the Master Trust are allocated to each plan based on the relationship of the Plan's investment balances to the total Master Trust investment balances.

Use of Estimates

The preparation of financial statements, in accordance with accounting principles generally accepted in the United States of America, requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, and changes therein, and disclosure of contingent assets and liabilities. Actual results could differ from those estimates.

Risks and Uncertainties

The Master Trust invests in various securities. Investment securities, in general, are exposed to various risks, such as interest rate, credit, and overall market volatility. Due to the level of risk associated with certain investment securities, it is reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect the amounts reported in the financial statements.

**CUMMINS INC. AND AFFILIATES
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NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2006 AND 2005

Payment of Benefits

Benefits are recorded when paid.

Administrative Expenses

Substantially all costs of administering the Plan are paid by the Company.

Reclassifications

Certain prior year amounts have been reclassified herein to conform to the current method of presentation.

3. INVESTMENTS IN MASTER TRUST

The Plan's investments are held in the Master Trust. At December 31, 2006 and 2005, the Plan's interest in the net assets of the Master Trust was 0% and .04%. The following investments are held by the Master Trust as of December 31:

	2006	2005 As Restated
Cummins Inc. Common Stock Fund	\$ 149,069,879	\$ 153,650,988
Cummins Inc. common stock - ESOP fund (non-participant directed)	67,973,065	57,940,244
Fixed income fund	346,161,583	331,851,578
Common / collective trust fund	172,121,130	158,108,788
Registered investment companies	690,909,492	563,836,920
Total	<u>\$ 1,426,235,149</u>	<u>\$ 1,265,388,518</u>

The fixed income fund portion of the Master Trust comprises several fully benefit-responsive insurance and investment contracts. This fund includes both open-ended, security-backed investments as well as closed-ended, general account investments maturing through 2009. The contracts have varying yields which averaged 4.87 percent and 4.75 percent during the years ended December 31, 2006 and 2005, respectively. The contracts have varying crediting interest rates which averaged 4.93 percent and 4.66 percent during the years ended December 31, 2006 and 2005, respectively. The crediting interest rates adjust on varying intervals by contract. There are no reserves against contract value for credit risk of the contract issuer or otherwise.

**CUMMINS INC. AND AFFILIATES
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NOTES TO FINANCIAL STATEMENTS
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The fixed income fund's key objectives are to provide preservation of principal, maintain a stable interest rate, and provide daily liquidity at contract value for participant withdrawals and transfers in accordance with the provision of the Plans. To accomplish these objectives, the fixed income fund invests primarily in investment contracts such as traditional guaranteed investment contracts (GICs) and wrapper contracts (also known as synthetic GICs). In a traditional GIC, the issuer takes a deposit from the fixed income fund and purchases investments that are held in the issuer's general account. The issuer is contractually obligated to repay the principal and a specified rate of interest guaranteed to the fixed income fund.

In a wrapper contract structure, the underlying investments are owned by the fixed income fund and held in trust for participants. The fixed income fund purchases a wrapper contract from an insurance company or bank. The wrapper contract amortizes the realized and unrealized gains and losses on the underlying fixed income investments, typically over the duration of the investments, through adjustments to the future interest crediting rate (which is the rate earned by participants in the fixed income fund for the underlying investments). The issuer of the wrapper contract provides assurance that the adjustments to the interest crediting rate do not result in a future interest crediting rate that is less than zero. An interest crediting rate less than zero would result in a loss of principal or accrued interest.

The key factors that influence future interest crediting rates for a wrapper contract include the level of market interest rates, the amount and timing of participant contributions, transfers, and withdrawals into and out of the wrapper contract, the investment returns generated by the fixed income investments that back the wrapper contract and the duration of the underlying investments backing the wrapper contract. Wrapper contracts' interest crediting rates are typically reset on a monthly or quarterly basis. While there may be slight variations from one contract to another, most wrapper contracts use a formula to determine the interest crediting rate that is based on the specific factors as aforementioned. Over time, the crediting rate formula amortizes the fixed income fund's realized and unrealized market value gains and losses over the duration of the underlying investments.

**CUMMINS INC. AND AFFILIATES
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Because changes in market interest rates affect the yield to maturity and the market value of the underlying investments, they can have a material impact on the wrapper contract's interest crediting rate. In addition, participant withdrawals and transfers from the fixed income fund are paid at contract value but funded through the market value liquidation of the underlying investments, which also impacts the interest crediting rate. The resulting gains and losses in the market value of the underlying investments relative to the wrapper contract values are represented in the Statements of Net Assets Available for Benefits as "Adjustment from fair value to contract value". If the adjustment from fair value to contract value is positive for a given contract, this indicates that the wrapper contract value is greater than the market value of the underlying investments. The embedded market value losses will be amortized in the future through a lower interest crediting rate than would otherwise be the case. If the adjustment from fair value to contract value is negative, this indicates that the wrapper contract value is less than the market value of the underlying investments. The amortization of the embedded market value gains will cause the future interest crediting rate to be higher than it otherwise would have been.

All wrapper contracts provide for a minimum interest crediting rate of zero percent. In the event that the interest crediting rate should fall to zero and the requirements of the wrapper contract are satisfied, the wrapper issuers will pay to the Plans the

shortfall needed to maintain the interest crediting rate at zero. This helps to ensure that participants' principal and accrued interest will be protected.

In certain circumstances, the amount withdrawn from the wrapper contract would be payable at fair value rather than at contract value. These events include termination of the Plans, a material adverse change to the provisions of the Plans, if the employer elects to withdraw from a wrapper contract in order to switch to a different investment provider, or if the terms of a successor plan (in the event of the spin-off or sale of a division) do not meet the wrapper contract issuer's underwriting criteria for issuance of a clone wrapper contract. These events described herein that could result in the payment of benefits at market value rather than contract value are not probable of occurring in the foreseeable future.

Examples of events that would permit a wrapper contract issuer to terminate a wrapper contract upon short notice include the Plans' loss of its qualified status, uncured material breaches of responsibilities, or material and adverse changes to the provisions of the Plans. If one of these events was to occur, the wrapper contract issuer could terminate the wrapper contract at the market value of the underlying investments (or in the case of a traditional GIC, at the hypothetical market value based upon a contractual formula).

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NOTES TO FINANCIAL STATEMENTS
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Following is a summary of the fixed income fund's investments at December 31, 2006:

Contract Issuer	Contract Number	Security Name	Issuer Ratings	Investments at Fair Value	Wrap Contracts at Fair Value	Adjustment to Contract Value
Traditional GICs						
Genworth Life	GS-3841		AA-/Aa3	\$ 5,412,492		\$ 167,678
Genworth Life	GS-3841-2		AA-/Aa3	5,536,012		124,538
Mass Mutual	35109		AAA/Aa1	5,070,833		35,993
Mass Mutual	GICO-35118		AAA/Aa1	7,594,867		178,559
New York Life	GA-31907		AA+/Aaa	2,958,902		79,800
Principal Life	GA-4-15203-8		AA/Aa2	3,209,601		46,221
Principal Life	GA-4-15203-7		AA/Aa2	1,994,013		26,029
Principal Life	GA-4-15203-6		AA/Aa2	4,068,079		13,885
Principal Life	GA-4-15203-5		AA/Aa2	3,056,626		5,385
Travelers Insurance	GR-18788		AA/Aa2	6,925,299		263,350
Travelers Insurance	GR-18736		AA/Aa2	4,923,319		84,586
Wrapped Portfolios						
Bank of America	05-046	Wrapper IGT AAA Asset-Backed Securities Fund	/Aa1	40,661,438	-0-	107,916
IXIS Financial	1926	Wrapper IGT INVESCO Multi-Manager Intermediate	AAA/Aaa	62,838,309	-0-	1,846,520
Monumental	MDA-00705TR	Wrapper IGT INVESCO Short-Term Bond Fund	AA/Aa3	26,396,214	-0-	175,024
Rabobank Nederland	CUM070501	Wrapper IGT INVESCO Multi-Manager Intermediate	AAA/Aaa	62,351,529	-0-	809,554
State Street Bank	105021	Wrapper IGT INVESCO Multi-Manager	AA/Aa2			

		Core Fixed		58,259,552	-0-	1,714,380
UBS AG	5207	Wrapper IGT INVESCO Short-Term Bond Fund	AA+/Aa2	26,298,639	-0-	213,189
UBS AG	5208	Wrapper Cash on hand US Treasury Note 3.125 4-09	AA+/Aa2	1,196,054 9,518,793 <u>10,714,847</u>	-0-	(124,823)
Short-term investments						
State Street	AATA	State Street Bank & Trust STIF	NR/NR	<u>7,891,012</u>		<u>-0-</u>
				<u>\$ 346,161,583</u>	<u>\$ -0-</u>	<u>\$ 5,767,784</u>

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**CUMMINS INC. AND AFFILIATES
RETIREMENT AND SAVINGS PLAN
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NOTES TO FINANCIAL STATEMENTS
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Following is a summary of the fixed income fund's investments at December 31, 2005:

Contract Issuer	Contract Number	Security Name	Issuer Ratings	Investments at Fair Value	Wrap Contracts at Fair Value	Adjustment to Contract Value
Traditional GICs						
Genworth Life	GS-3841		AA-/Aa3	\$ 5,172,065		\$ 236,125
Genworth Life	GS-3841-2		AA-/Aa3	5,292,228		153,750
Mass Mutual	35109		AAA/Aa1	4,986,104		120,722
Mass Mutual	GICO-35118		AAA/Aa1	7,299,032		153,203
MetLife	28463		AA/Aa2	12,594,992		(59,527)
Monumental	SV04427Q		AA/Aa3	1,557,798		13,510
New York Life	GA-31907		AA+/Aaa	2,948,245		90,457
Principal Life	GA-4-15203-8		AA/Aa2	3,070,425		37,165
Principal Life	GA-4-15203-7		AA/Aa2	1,969,856		50,187
Principal Life	GA-4-15203-6		AA/Aa2	4,026,467		55,497
Principal Life	GA-4-15203-5		AA/Aa2	3,021,278		40,734
Travelers Insurance	GR-18788		AA/Aa2	6,861,578		327,071
Travelers Insurance	GR-18736		AA/Aa2	4,864,404		143,501
Wrapped Portfolios						
Bank of America	05-046-T	Wrapper IGT AAA Asset-Backed Securities Fund	/Aa1	32,336,933	-0-	256,703
IXIS Financial	1926	Wrapper IGT INVESCO Multi-Manager Intermediate	AAA/Aaa	59,016,764	-0-	1,405,325
Monumental	MDA-00705TR	Wrapper IGT INVESCO Short-Term Bond Fund	AA/Aa3	25,284,673	-0-	138,154
Rabobank Nederland	CUM070501	Wrapper IGT INVESCO Multi-Manager	AAA/Aaa			

		Intermediate		60,539,506	-0-	94,098
State Street Bank	105021	Wrapper IGT INVESCO Multi-Manager Core Fixed	AA/Aa2			
				50,005,457	-0-	1,236,699
UBS AG	5207	Wrapper IGT INVESCO Short-Term Bond Fund	AA+/Aa2			
				20,657,776	-0-	223,340
UBS AG	5208	Wrapper Cash on hand US Treasury Note 3.75 05-08	AA+/Aa2			
				582,090		
				9,708,367		
				<u>10,290,457</u>	-0-	(252,785)
Short-term investments						
State Street	AATA	State Street Bank & Trust STIF	NR/NR	<u>10,055,540</u>		-0-
				<u>\$ 331,851,578</u>	<u>\$ -0-</u>	<u>\$ 4,463,929</u>

**CUMMINS INC. AND AFFILIATES
RETIREMENT AND SAVINGS PLAN
FOR LUBRICANT CONSULTANTS, INC. EMPLOYEES**

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2006 AND 2005

The contracts' aggregate fair values were approximately \$5,770,000 and \$4,465,000 lower than the reported contract values at December 31, 2006 and 2005, respectively.

Investments that represent 5% or more of the Master Trust's assets are separately identified as follows:

	2006	2005 As Restated
American Funds Growth Fund of America	\$ 103,839,262	\$ 88,915,804
Cummins Inc. Common Stock Fund	217,042,944	211,591,232
NTGI S & P 500 Index Fund	172,121,130	158,108,788
Vanguard International Fund	72,459,503	40,040,454
Vanguard Target Retirement 2025	68,924,256	67,936,463
Vanguard Wellington Admiral Shares Fund	242,371,382	205,841,975
Other	<u>549,476,672</u>	<u>492,953,802</u>
Total	<u>\$ 1,426,235,149</u>	<u>\$ 1,265,388,518</u>

Investment income for the Master Trust for the year ended December 31, 2006 is as follows:

Net appreciation in fair value of investments:		
Cummins Inc. Common Stock Fund		\$ 49,083,464
Cummins Inc. common stock - ESOP fund (non-participant directed)		17,114,266
Common / collective trust fund		23,989,896
Registered investment companies		86,962,639
Interest		15,602,524
Dividends		1,976,117
Dividends from Cummins Inc. common stock - ESOP fund (non-participant directed)		1,449,781

Additional changes in net assets related to non-participant directed investments in the Master Trust for the year ended

December 31, 2006 include transfers of Cummins Inc. common stock from unallocated status to allocated status totaling \$7,139,453.

**CUMMINS INC. AND AFFILIATES
RETIREMENT AND SAVINGS PLAN
FOR LUBRICANT CONSULTANTS, INC. EMPLOYEES**

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2006 AND 2005

4. TAX STATUS

The Plan received a favorable determination letter dated June 10, 1996 in which the Internal Revenue Service ("IRS") stated that the Plan, as then designed, was in compliance with the applicable requirements of the Internal Revenue Code (the "Code"). The Plan had been amended since receiving that determination letter. The Company and its counsel believed that the Plan was designed and being operated in compliance with the applicable requirements of the Code. Therefore, no provision for income taxes has been included in the Plan's financial statements.

5. RELATED PARTY TRANSACTIONS

Certain Master Trust investments are or were shares of mutual funds managed by The Vanguard Group, State Street Corporation and shares of Cummins Inc. The Vanguard Group was the trustee of the Master Trust through early July 2005 and then State Street Corporation became the Master Trust trustee. Cummins Inc. is the Plan Sponsor. Hewitt Associates, LLC served as the Plans' third party administrator. Blue & Co., LLC served as the Plans' auditor. INVESCO Institutional (N.A.), Inc. served as the investment manager of the Plan's fixed income fund. Transactions with these parties qualify as party-in-interest transactions.

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the trustees (or other persons who administer the Plan) have duly caused this annual report to be signed on its behalf by the undersigned hereunto duly authorized.

CUMMINS INC. AND AFFILIATES
RETIREMENT AND SAVINGS PLAN
FOR LUBRICANTS CONSULTANTS, INC. EMPLOYEES

By: Benefits Policy Committee of Cummins Inc.

Date: June 28, 2007

By: /S/ DAVID C. WRIGHT
David C. Wright
Secretary

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We consent to the incorporation by reference in the Registration Statement No. 033-46097 on Form S-8 of Cummins Inc. of our report dated June 15, 2007, with respect to the statements of net assets available for benefits of Cummins Inc. and Affiliates Retirement and Savings Plan for Lubricant Consultants, Inc. Employees as of December 31, 2006 and 2005, the related statements of changes in net assets available for benefits for the year ended December 31, 2006, which report appears in the December 31, 2006 annual report on Form 11-K of Cummins Inc. and Affiliates Retirement and Savings Plan for Lubricant Consultants, Inc. Employees.

/s/ BLUE & CO., LLC

Blue & CO., LLC
Seymour, Indiana
June 28, 2007