

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, 2008

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

**NELSON RETIREMENT AND SAVINGS PLAN**  
(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)

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**NELSON RETIREMENT AND SAVINGS PLAN**

**FINANCIAL STATEMENTS  
AND  
SUPPLEMENTARY INFORMATION**

**DECEMBER 31, 2008 AND 2007**

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**NELSON RETIREMENT AND SAVINGS PLAN**

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DECEMBER 31, 2008 AND 2007**

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\* 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, 2008 and of reportable transactions for the year ended December 31, 2008 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.

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**REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM**

To the Benefits Policy Committee and Participants of the  
Nelson Retirement and Savings Plan  
Columbus, Indiana

We have audited the accompanying statements of net assets available for benefits of the Nelson Retirement and Savings Plan (the “Plan”) as of December 31, 2008 and 2007, and the related statement of changes in net assets available for benefits for the year ended December 31, 2008. 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, 2008 and 2007, and the changes in net assets available for benefits for the year ended December 31, 2008, in conformity with accounting principles generally accepted in the United States of America.

Our audits were conducted for the purpose of forming an opinion on the basic financial statements taken as a whole. The supplemental Schedule H, line 4i – Schedule of Assets (Held at End of Year) is presented for the purpose of additional analysis and is not a required part of the basic financial statements but is supplementary information required by the Department of Labor’s Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. This supplemental information is the responsibility of the Plan’s management. The supplemental information has been subjected to the auditing procedures applied in the audits of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

*Blue & Co., LLC*

June 24, 2009

**NELSON RETIREMENT AND SAVINGS PLAN**  
**STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS**  
**DECEMBER 31, 2008 AND 2007**

	2008	2007
<b>Assets</b>		
Investments:		
Investment in Cummins Inc. and Affiliates Retirement and Savings Plans Master Trust, at fair value	\$ 40,778,014	\$ 123,970,935
Participant loans	1,425,073	1,460,645
Total investments	42,203,087	125,431,580
Employer contributions receivables	652,939	550,398
Total assets	42,856,026	125,981,978
<b>Liabilities</b>		
Excess contributions refundable	-0-	26,964
<b>Net assets available for benefits</b>		
Net assets reflecting all investments at fair value	42,856,026	125,955,014
Adjustment from fair value to contract value for fully benefit-responsive investment contracts	503,517	72,947
Net assets available for benefits	\$ 43,359,543	\$ 126,027,961

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**NELSON RETIREMENT AND SAVINGS PLAN**

**STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS  
YEAR ENDED DECEMBER 31, 2008**

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<b>Additions</b>	
Contributions:	
Employer	\$ 2,017,564
Employee	2,156,469
Plan interest in Cummins Inc. and Affiliates Retirement and Savings Plans Master Trust investment income	(18,476,869)
Interest income	41,563
Total additions	(14,261,273)
<b>Deductions</b>	
Benefits paid to participants	6,462,901
Other deductions	26,303
Total deductions	6,489,204
<b>Fund transfers with Affiliate Plans</b>	(61,917,941)
Net change in net assets available for benefits	(82,668,418)
<b>Net assets available for benefits, beginning of year</b>	126,027,961
<b>Net assets available for benefits, end of year</b>	\$ 43,359,543

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**NELSON RETIREMENT AND SAVINGS PLAN**

**NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2008 AND 2007**

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**1. DESCRIPTION OF THE PLAN**

The following description of the Nelson Retirement and Savings Plan (the "Plan") provides only general information. Participants should refer to the Plan document for a more complete description of the Plan's provisions.

General

The Plan is 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 are employees of Nelson Industries, Inc. ("Nelson"). The Plan is 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") holds the assets of the Plan and the following Company-sponsored plans:

- 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
- Cummins Inc. and Affiliates Retirement and Savings Plan for Salaried and Non-Bargaining Hourly Employees

The trustee for the Master Trust is State Street Corporation. As participants transfer between different locations within the Company, their related Plan account transfers to the appropriate Plan, if applicable. Such transfers are reflected in the accompanying financial statements as "Fund transfers with Affiliate Plans".

#### Contributions

Participants may contribute up to 50% of their eligible pay through a combination of pre-tax and after-tax contributions. Participants may direct their contributions in any of twenty-one investment options.

## **NELSON RETIREMENT AND SAVINGS PLAN**

### **NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2008 AND 2007**

#### Matching Contribution

The Company contributes to the Plan by matching 100% of the first 1% contributed plus 50% of the next 5% contributed.

#### Participant Accounts

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

#### Vesting

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

#### Benefit Payments

Upon termination of employment or retirement, account balances are 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 permits hardship withdrawals from participant pre-tax contributions and actual earnings thereon. Participants may also withdraw their after-tax contributions.

#### Participant Loans

A participant can obtain a loan up to a maximum of the lesser of \$50,000 or 50% of the participant's account balance. Loans are secured by the participant's account balance and bear interest at the prime rate plus one percent, and mature no later than 4½ years from the date of the loan.

#### Plan Termination

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA.

## 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

### Basis of Accounting

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

### 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 Stable Value fund. The Stable Value 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.

## **NELSON RETIREMENT AND SAVINGS PLAN**

### 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.

### Payment of Benefits

Benefit payments are recorded when paid.

### Voting Rights

Each participant is entitled to exercise voting rights attributable to the Company shares allocated to his or her account. The Trustee shall vote 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.

### Administrative Expenses

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

#### Accounting for Uncertainty in Income Taxes

The Financial Accounting Standards Board ("FASB") has issued Interpretation No. 48 ("FIN 48"), which clarifies generally acceptable accounting principles for recognition, measurement, presentation and disclosure relating to uncertain tax positions. As permitted by FIN 48 (as amended), the Plan has elected to defer the application of FIN 48 until issuance of its December 31, 2009 financial statements. For financial statements covering periods prior to calendar 2009, the Plan evaluates uncertain tax positions in accordance with existing generally accepted accounting principles and makes such accruals and disclosures as might be required thereunder.

#### Reclassifications

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

## **NELSON RETIREMENT AND SAVINGS PLAN**

### **NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2008 AND 2007**

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#### **3. INVESTMENTS IN MASTER TRUST**

The Plan's investments are held in the Master Trust. At December 31, 2008 and 2007, the Plan's interest in the net assets of the Master Trust was 3.5% and 7.4%, respectively. The following investments are held by the Master Trust as of December 31:

	2008	2007
Cummins Inc. Common Stock Fund	\$ 113,120,749	\$ 243,342,978
Cummins Inc. common stock - ESOP fund (non-participant directed)	16,801,598	85,089,690
Stable Value fund investments	380,694,849	350,099,530
Stable Value fund wrapper contracts	1,150,592	-0-
Common / collective trust fund	102,060,792	169,049,248
Registered investment companies	549,086,595	834,577,180
<b>Total</b>	<b>\$ 1,162,915,175</b>	<b>\$ 1,682,158,626</b>

The Stable Value 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 2020. The contracts have varying yields which averaged 5.68 percent and 6.05 percent during the years ended December 31, 2008 and 2007, respectively. The contracts have varying crediting interest rates which averaged 3.38 percent and 5.16 percent during the years ended December 31, 2008 and 2007, 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.

The Stable Value 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 Stable Value 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 Stable Value 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 Stable Value fund.

In a wrapper contract structure, the underlying investments are owned by the Stable Value fund and held in trust for participants. The Stable Value 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 Stable Value 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 Stable Value fund's realized and unrealized market value gains and losses over the duration of the underlying investments.

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 Stable Value 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.

## **NELSON RETIREMENT AND SAVINGS PLAN**

### **NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2008 AND 2007**

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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).

The contracts' aggregate fair values were approximately \$28,000,000 and \$2,900,000 lower than the reported contract values at December 31, 2008 and 2007, respectively.

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



	2008	2007
American Funds Growth Fund of America	\$ 74,548,986	\$ 124,172,394
Cummins Inc. Common Stock Fund	129,922,347	328,432,668
NTGI S & P 500 Index Fund	102,060,792	169,049,248
Vanguard International Fund	48,154,113	94,507,210
Vanguard Wellington Admiral Shares Fund	177,247,269	260,172,016
Aegon Wrapped Investment Contract	118,467,232	103,907,261
Royal Bank of Canada Wrapped Investment Contract	118,467,236	103,907,261
State Street Bank Wrapped Investment Contract	118,482,835	103,907,261
Other	275,564,365	394,103,307
<b>Total</b>	<b>\$ 1,162,915,175</b>	<b>\$ 1,682,158,626</b>

## NELSON RETIREMENT AND SAVINGS PLAN

### NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2008 AND 2007

Investment income for the Master Trust for the year ended December 31, 2008 is as follows:

Net depreciation in fair value of investments:	
Cummins Inc. Common Stock Fund	\$ (145,297,057)
Cummins Inc. common stock - ESOP fund (non-participant directed)	(31,854,102)
Common / collective trust fund	(61,406,704)
Registered investment companies	(243,757,995)
Interest	17,647,860
Dividends	2,374,405
Dividends from Cummins Inc. common stock - ESOP fund (non-participant directed)	1,962,014

Additional changes in net assets related to non-participant directed investments in the Master Trust for the year ended December 31, 2008 include transfers of Cummins Inc. common stock from unallocated status to allocated status totaling \$36,465,686.

#### 4. TAX STATUS

The Plan has not received a determination letter. The Company and its counsel believe that the Plan is currently designed and being operated in compliance with the applicable requirements of the Internal Revenue 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 State Street Corporation and shares of Cummins Inc. State Street Corporation is the Master Trust trustee. Cummins Inc. is the Plan Sponsor. Hewitt Associates, LLC serves as the Plans' third party administrator. Blue & Co., LLC serves as the Plans' auditor. JPMorgan Asset Management serves as the Plans' investment manager of the Stable Value fund. Transactions with these parties qualify as party-in-interest transactions.

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**NELSON RETIREMENT AND SAVINGS PLAN**

NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2008 AND 2007

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**6. RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500**

The following is a reconciliation of net assets available for benefits per the financial statements to the Form 5500:

	2008	2007
As reported per the financial statements	\$ 43,359,543	\$ 126,027,961
Adjustment from fair value to contract value for fully benefit-responsive investment contracts	(503,517)	(72,947)
As reported per the Form 5500	<u>\$ 42,856,026</u>	<u>\$ 125,955,014</u>

The following is a reconciliation of plan interest in Cummins Inc. and Affiliates Retirement and Savings Plans Master Trust investment income per the financial statements to the Form 5500 for the year ended December 31, 2008:

As reported per the financial statements	\$ (18,476,869)
Less: Adjustment from fair value to contract value for fully benefit-responsive investment contracts at December 31, 2008	(503,517)
Add: Adjustment from fair value to contract value for fully benefit-responsive investment contracts at December 31, 2007	72,947
As reported per the Form 5500	<u>\$ (18,907,439)</u>

**7. FAIR VALUE MEASUREMENTS**

Effective January 1, 2008, the Plan adopted FASB Statement No. 157 (FAS 157), "Fair Value Measurements," which provides a comprehensive framework for measuring fair value and expands required disclosures concerning fair value measurements. Specifically, FAS 157 sets forth a definition of fair value and establishes a hierarchy prioritizing the inputs to valuation techniques, giving the highest priority to quoted prices in active markets for identical assets and liabilities and the lowest priority to unobservable value inputs. The adoption of FAS 157 did not have a material impact on the Plan's financial statements.

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**NELSON RETIREMENT AND SAVINGS PLAN**

NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2008 AND 2007

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FAS 157 defines levels within the hierarchy of inputs as follows:

- Level 1 – Unadjusted quoted prices for identical assets and liabilities in active markets
- Level 2 – Quoted prices for similar assets and liabilities in active markets (other than those included in Level 1) which are

- observable for the asset or liability, either directly or indirectly
- Level 3 – Valuations derived from valuation techniques in which one or more significant inputs or significant value drivers are unobservable

Fair values of assets measured on a recurring basis at December 31, 2008, are as follows:

	Fair Value	Fair Value Determination Basis		
		Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
<b>Master Trust level assets</b>				
Registered investment				
companies	\$ 549,086,595	\$ 549,086,595	\$ -0-	\$ -0-
Common stocks	129,922,347	129,922,347	-0-	-0-
Common/collective trust	102,060,792	-0-	102,060,792	-0-
Stable Value fund:				
Cash equivalents	31,982,171	31,982,171	-0-	-0-
Wrapped bonds	327,321,173	-0-	326,170,581	1,150,592
Guaranteed investment				
contracts	22,542,097	-0-	22,542,097	-0-
<b>Plan level assets</b>				
Participant loans	1,425,073	-0-	-0-	1,425,073

The valuation methodology used to measure the fair values of mutual funds and common stocks were derived from quoted market prices in active markets. The common/collective trust investments are public investment securities valued using the net asset value (NAV) provided by Northern Trust. The NAV is quoted on a private market that is not active; however, the unit price is based on underlying investments which are traded on an active market. The valuation techniques used to measure fair value of Stable Value funds are included in Note 3. The valuation techniques used to measure fair value of participant loans were derived using a discounted cash flow model with inputs derived from unobservable market data.

## NELSON RETIREMENT AND SAVINGS PLAN

### NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2008 AND 2007

Following is a progression of the fair value of the Level 3 assets included in the Master Trust for the year ended December 31, 2008:

	Wrapper contracts	Participant loans
Balance, beginning of year	\$ -0-	\$ 1,460,645
Issuances, repayments and settlements, net	-0-	(35,572)
Unrealized gains related to instruments still held at the reporting date	1,150,592	-0-
Balance, end of year	\$ 1,150,592	\$ 1,425,073

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SUPPLEMENTARY INFORMATION

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**NELSON RETIREMENT AND SAVINGS PLAN**

SCHEDULE H, LINE 4I – SCHEDULE OF ASSETS  
(HELD AT END OF YEAR)  
DECEMBER 31, 2008

EIN 35-0257090  
Plan Number: 040

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(a)	(b)	(c)	(d)	(e)
Identity of Issue	Description of Investment	Cost	Current Value	
Participant Loans	1 - 4 1/2 year maturity 4.25% to 9.25%	<u>\$ -0-</u>	<u>\$ 1,425,073</u>	

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*See report of independent registered public accounting firm.*

**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.

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NELSON RETIREMENT AND SAVINGS PLAN

Date: June 29, 2009

By: Benefits Policy Committee of Cummins Inc.

By: /s/ Gloria Griesinger

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Gloria Griesinger

Executive Director - Pensions

**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 24, 2009, with respect to the statements of net assets available for benefits of Nelson Retirement and Savings Plan as of December 31, 2008 and 2007, the related statements of changes in net assets available for benefits for the year ended December 31, 2008, and the related supplemental schedule of Schedule H, line 4i-schedule of assets (held at end of year) as of December 31, 2008, which report appears in the December 31, 2008 annual report on Form 11-K of Nelson Retirement and Savings Plan.

/s/ BLUE & CO., LLC

BLUE & CO., LLC  
Seymour, Indiana  
June 24, 2009