

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

POST-EFFECTIVE AMENDMENT NO. 1  
TO  
FORM S-8  
REGISTRATION STATEMENT  
Under  
THE SECURITIES ACT OF 1933

**CUMMINS INC.**

(Exact name of registrant as specified in its charter)

**Indiana**

(State or Other Jurisdiction of  
Incorporation or Organization)

**35-0257090**

(I.R.S. Employer  
Identification No.)

**500 Jackson Street  
Box 3005**

**Columbus, Indiana 47202-3005**

(Address, Including Zip Code, of Principal Executive Offices)

**Cummins Inc. 2012 Omnibus Incentive Plan**

(Full Title of the Plan)

Sharon R. Barner  
Vice President—General Counsel  
500 Jackson Street  
P.O. Box 3005  
Columbus, Indiana 47202-3005  
(812) 377-3609

(Name, Address and Telephone Number, Including Area Code, of Agent for  
Service)

COPY TO:  
Mark Sifferlen  
Vice President - Ethics & Compliance and  
Corporate Secretary  
500 Jackson Street  
P.O. Box 3005  
Columbus, Indiana 47202-3005

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer or a smaller reporting company. See the definition of "large accelerated filer," "accelerated filer" and "smaller reporting company" in Rule 12b-2 of the Exchange Act. (Check one):

Large accelerated filer

Accelerated filer

Non-accelerated filer

Smaller reporting company

(Do not check if smaller reporting company)

#### EXPLANATORY NOTE

On June 6, 2012, Cummins Inc. (the "Company") registered on a Form S-8 for the 2012 Omnibus Incentive Plan (the "Plan") a total of 7,509,467 shares of its common stock, par value \$2.50 per share. The 7,509,467 shares consisted of 3,500,000 shares to be offered for the first time under the Plan and 4,009,467 shares that had been reserved for issuance but never offered under the Cummins Inc. 2003 Stock Incentive Plan and that were transferred to the Plan when the Plan was approved by shareholders in May 2012. The Form S-8 indicated that the registration fee that the Company paid in June 2012 was calculated solely on the basis of the 3,500,000 shares to be offered for the first time under the Plan and that no additional fee was paid with respect to the 4,009,467 shares that were transferred to the Plan. The Company subsequently paid a registration fee of \$43,270 with respect to the 4,009,467 shares that were transferred to the Plan and is filing this post-effective amendment to reflect the payment of such fee.

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