

SUBJECT COMPANY:

COMPANY DATA:

COMPANY CONFORMED NAME: CUMMINS, INC
CENTRAL INDEX KEY: 000026172
STANDARD INDUSTRIAL CLASSIFICATION: Engines & Turbines[3510]
IRS NUMBER: 35-0257090
STATE OF INCORPORATION: IN
FISCAL YEAR END: 1231

FILING VALUES:

FORM TYPE: SC 13G
SEC ACT: 1934 Act
SEC FILE NUMBER: 001-4949
FILM NUMBER:

BUSINESS ADDRESS:

STREET 1: 500 JACKSON STREET
STREET 2: P.O. BOX 3005
CITY: COLUMBUS
STATE: IN
ZIP: 47202-3005
BUSINESS PHONE: 8123775000

MAIL ADDRESS:

STREET 1: 500 JACKSON STREET
STREET 2: P.O. BOX 3005
CITY: COLUMBUS
STATE: IN
ZIP: 47202-3005

FORMER COMPANY:

FORMER CONFORMED NAME:
DATE OF NAME CHANGE:
FORMER COMPANY:
FORMER CONFORMED NAME:
DATE OF NAME CHANGE:

FILED BY:

COMPANY DATA:

COMPANY CONFORMED NAME: LSV ASSET MANAGEMENT
CENTRAL INDEX KEY: 0001050470
IRS NUMBER: 23-2772200
STATE OF INCORPORATION: DE
FISCAL YEAR END: 1231

FILING VALUES:

FORM TYPE: SC 13G

BUSINESS ADDRESS:

STREET 1: 1 N. WACKER DRIVE
STREET 2: SUITE 4000
CITY: CHICAGO
STATE: IL
ZIP: 60606
BUSINESS PHONE: 3124602443

MAIL ADDRESS:

STREET 1: 1 N. WACKER DRIVE
STREET 2: SUITE 4000
CITY: CHICAGO
STATE: IL
ZIP: 60606

SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

SCHEDULE 13G

INFORMATION TO BE INCLUDED IN STATEMENTS FILED PURSUANT
TO RULES 13d-1(b), (c) AND (d) AND AMENDMENTS THERETO FILED
PURSUANT TO RULE 13d-2(b)
(AMENDMENT NO. ____)*

CUMMINS, INC
(Name of Issuer)

Class A Common Stock, no par value per share
(Title of Class of Securities)

231021106
(CUSIP Number)

December 31, 2004
(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)

1. NAMES OF REPORTING PERSONS
I.R.S. IDENTIFICATION NOS. OF ABOVE PERSONS (ENTITIES ONLY)
LSV Asset Management
23-2772200
2. CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP (See Instructions)
(a)
(b)
3. SEC USE ONLY
4. CITIZENSHIP OR PLACE OF ORGANIZATION
State of Delaware
- | | | | |
|--------------|----|--------------------------|--|
| | 5. | SOLE VOTING POWER | |
| | | 1,844,962 | |
| NUMBER OF | 6. | SHARED VOTING POWER | |
| SHARES | | 0 | |
| BENEFICIALLY | 7. | SOLE DISPOSITIVE POWER | |
| OWNED BY | | 2,488,662 | |
| EACH | 8. | SHARED DISPOSITIVE POWER | |
| REPORTING | | 0 | |
| PERSON | | | |
| WITH | | | |
9. AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON
2,545,362
10. CHECK IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES (See
Instructions)
11. PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9)
5.59%
12. TYPE OF REPORTING PERSON (See Instructions)
IA

ITEM 1(A). NAME OF ISSUER.
CUMMINS, INC

ITEM 1(B). ADDRESS OF ISSUER'S PRINCIPAL EXECUTIVE OFFICES.

500 JACKSON STREET, P.O. BOX 3005
COLUMBUS, IN 47202-3005

- ITEM 2(A). NAMES OF PERSON FILING.
LSV ASSET MANAGEMENT
- ITEM 2(B). ADDRESS OF PRINCIPAL BUSINESS OFFICE OR, IF NONE, RESIDENCE.
1 N. WACKER DRIVE, SUITE 4000
CHICAGO, IL 60606
- ITEM 2(C). CITIZENSHIP.
State of Delaware
- ITEM 2(D). TITLE OF CLASS OF SECURITIES.
COMMON STOCK, CLASS A
- ITEM 2(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:
- (a) Broker or dealer registered under Section 15 of the Exchange Act.
 - (b) Bank as defined in Section 3(a)(6) of the Exchange Act.
 - (c) Insurance company as defined in Section 3(a)(19) of the Exchange Act.
 - (d) Investment company registered under Section 8 of the Investment Company Act.
 - (e) An investment adviser in accordance with Rule 13d-1(b)(1)(ii)(E);
 - (f) An employee benefit plan or endowment fund in accordance with Rule 13d-1(b)(1)(ii)(F);
 - (g) A parent holding company or control person in accordance with Rule 13d-1(b)(1)(ii)(G);
 - (h) A savings association as defined in Section 3(b) of the Federal Deposit Insurance Act;
 - (i) A church plan that is excluded from the definition of an investment company under Section 3(c)(14) of the Investment Company Act;
 - (j) Group, in accordance with Rule 13d-1(b)(1)(ii)(J).
- ITEM 4. OWNERSHIP.
- (a) Amount beneficially owned: 2,545,362 shares
 - (b) Percent of class: 5.59%
 - (c) Number of shares as to which the person has:
 - (i) Sole power to vote or to direct the vote: 1,844,962
 - (ii) Shared power to vote or to direct the vote: 0
 - (iii) Sole power to dispose or to direct the disposition of: 2,488,662
 - (iv) Shared power to dispose or to direct the disposition of: 0
- ITEM 5. OWNERSHIP OF FIVE PERCENT OR LESS OF A CLASS.
- If this statement is being filed to report the fact that as of the date hereof the reporting person has ceased to be the beneficial owner of more than five percent of the class of securities, check the following .
- ITEM 6. OWNERSHIP OF MORE THAN FIVE PERCENT ON BEHALF OF ANOTHER PERSON.
- N/A
- IDENTIFICATION AND CLASSIFICATION OF THE SUBSIDIARY WHICH ACQUIRED THE SECURITY BEING REPORTED ON BY THE PARENT HOLDING COMPANY OR CONTROL PERSON.
- ITEM 7.
- N/A
- ITEM 8. IDENTIFICATION AND CLASSIFICATION OF MEMBERS OF THE GROUP.

N/A

ITEM 9. NOTICE OF DISSOLUTION OF GROUP.

N/A

ITEM 10. CERTIFICATIONS.

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 of 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.

SIGNATURE

After reasonable inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and correct.

Date: February 10, 2005

LSV ASSET MANAGEMENT

By: Tremaine Atkinson
Title:Chief Operating Officer