

---

**UNITED STATES**  
**SECURITIES AND EXCHANGE COMMISSION**

**Washington, D.C. 20549**

**Form SD**

Specialized Disclosure Report

---

**Cummins Inc.**

---

**Indiana**  
(State or other Jurisdiction of Incorporation)

**1-4949**  
(Commission File Number)

**35-0257090**  
(I.R.S. Employer Identification No.)

**500 Jackson Street**  
**P. O. Box 3005**  
**Columbus, IN 47202-3005**

(Principal Executive Office) (Zip Code)

**Mark Sifferlen, Vice President of Ethics and Compliance & Corporate Secretary, (812) 377-5000**

(Name and telephone number, including area code, of the person to contact in connection with this report.)

---

Check the appropriate box to indicate the rule pursuant to which this form is being filed, and provide the period to which the information in this form applies:

Rule 13p-1 under the Securities Exchange Act (17 CFR 240.13p-1) for the reporting period from January 1 to December 31, 2013.

---

---

---

## **Section 1 – Conflict Minerals Disclosure**

### **Item 1.01 Conflict Minerals Disclosure and Report**

#### Conflict Minerals Disclosure

The Company performed a reasonable country of origin inquiry, in which it surveyed over 900 direct suppliers regarding whether its necessary cassiterite, columbite-tantalite, wolframite, gold, and their derivatives, which are limited to tin, tantalum, tungsten, and gold (3TG or conflict minerals) have been sourced from the Democratic Republic of the Congo or an adjoining country (Covered Countries). Most of the responses the Company received indicated that the 3TG in the suppliers' components and materials either 1) did not originate from a Covered Country, 2) were not necessary to the functionality of the components and materials or 3) the source country was undeterminable. In addition, eight direct suppliers informed the Company that their 3TG originated from scrap or recycled sources. Further information regarding the Company's reasonable country of origin inquiry is included in Section 2 of the Company's Conflict Minerals Report, which is attached to this specialized disclosure report on Form SD as Exhibit 1.02. Section 2 of the Conflict Minerals Report is incorporated by reference into this Item 1.01.

During its reasonable country of origin inquiry, the Company determined that some of its necessary conflict minerals may have been sourced from the Democratic Republic of the Congo or an adjoining country. As such, the Company proceeded to exercise due diligence in accordance with the Organization for Economic Co-operation and Development Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas framework on the source and chain of custody of the conflict minerals. The Conflict Minerals Report includes a discussion of the due diligence procedures performed, the ultimate determination of origin and conflict status reached, and the disclosures required by the SEC.

The Company has disclosed the information above, along with a copy of its Conflict Minerals Report and related materials, on its website at <http://now.cummins.com/conflictminerals>.

### **Item 1.02 Exhibit**

The Company has prepared a Conflict Minerals Report, which is attached to this specialized disclosure report on Form SD as Exhibit 1.02.

## **Section 2 – Exhibits**

### **Item 2.01 Exhibits**

[Exhibit 1.02](#) – Conflict Minerals Report, as required by Items 1.01 and 1.02 of this Form.

**SIGNATURES**

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the duly authorized undersigned.

**CUMMINS INC.**

By: /s/ MARK J. SIFFERLEN

Mark J. Sifferlen

*Vice President of Ethics and Compliance & Corporate Secretary*

May 30, 2014

(Date)

**Cummins Inc.**  
**Conflict Minerals Report**  
**For The Year Ended December 31, 2013**

This conflict minerals report for the year ended December 31, 2013 is presented to comply with Rule 13p-1 under the Securities Exchange Act of 1934 (the Rule). The Securities and Exchange Commission (SEC) adopted the Rule to implement reporting and disclosure requirements related to conflict minerals as directed by the Dodd-Frank Wall Street Reform and Consumer Protection Act of 2010 (Dodd-Frank Act). The Rule imposes certain reporting obligations on SEC registrants whose manufactured products contain so called conflict minerals that are necessary to the functionality or production of their products. "Conflict minerals" are defined as cassiterite, columbite-tantalite, gold, wolframite, and their derivatives, which are limited to tin, tantalum, tungsten, and gold (3TG). These requirements apply to registrants whatever the geographic origin of the conflict minerals and whether or not the conflict minerals fund armed conflict in the Democratic Republic of the Congo or an adjoining country (the Covered Countries).

**1. Company Overview**

This report has been prepared by the management of Cummins Inc. (herein referred to as "Company," "we," "us," or "our"). The information in this report includes the activities of all majority-owned subsidiaries and other entities that are required to be consolidated. It does not include the activities of entities that are not required to be consolidated.

Cummins Inc. is a global power leader that designs, manufactures, distributes and services diesel and natural gas engines and engine-related component products, including filtration, after-treatment, turbochargers, fuel systems, controls systems, air handling systems and electric power generation systems. We sell our products to original equipment manufacturers (OEMs), distributors and other customers worldwide. We serve our customers through a network of over 600 company-owned and independent distributor locations and over 6,800 dealer locations in more than 190 countries and territories.

We conducted an analysis of our products and determined that it is possible that 3TG may be found in the majority of our products. However, we believe that the amount and value of 3TG that may be in any given product is generally de minimis compared to the size and value of the product as a whole.

## Conflict Minerals Policy

We have adopted the following conflict minerals policy:

It is a policy of Cummins Inc.:

- To make reasonable efforts: a) to know, and to require each Cummins Inc. supplier to disclose to Cummins, the sources of Conflict Minerals used in its products; and b) to eliminate procurement, as soon as commercially practicable, of products containing Conflict Minerals obtained from sources that fund or support inhumane treatment in the Covered Countries.
- To require Cummins Inc. suppliers to assist the Company to comply with the disclosure requirements of Section 1502 of the Dodd-Frank Wall Street Reform and Consumer Protection Act of 2010, and the rules of the U.S. Securities and Exchange Commission promulgated pursuant to that law, as well as any related laws and rules.

## Conflict Minerals Determination

We rely on our direct suppliers to provide information on the origin of the 3TG contained in the components and materials supplied to us – including sources of 3TG that are supplied to them from lower tier suppliers. Based on the results of our RCOI and subsequent due diligence procedures, the products that we manufacture that are subject to the reporting obligations of Rule 13p-1 are “DRC conflict undeterminable,” because we have been unable to determine the origin of the 3TG they contain or to determine whether they come from recycled or scrap sources.

## **2. Reasonable Country of Origin Inquiry (RCOI)**

### Scope of the RCOI Review

We designed our RCOI to provide a reasonable basis for us to determine whether we source 3TG from Covered Countries. In 2013, we identified those suppliers who we knew to have supplied, or otherwise were highly likely to have supplied (e.g. electronics suppliers), components and materials containing 3TG. Through our scoping exercise, we identified over 900 direct suppliers representing 15% of our 2013 expenditures for direct components and materials.

We conducted a survey of these suppliers using the template developed by the Electronic Industry Citizenship Coalition® (EICC®) and The Global e-Sustainability Initiative (GeSI), known as the CFSI Reporting Template (the Template). The Template was developed to facilitate disclosure and communication of information regarding smelters that provide material to a company’s supply chain. It includes questions regarding a direct supplier’s conflict minerals policy, engagement with its direct suppliers, origin of conflict minerals included in its products, supplier due diligence, and a listing of the smelters the direct supplier and its suppliers use. Written instructions and recorded training illustrating the use of the tool is available on the EICC’s website. Many companies are using the Template in their RCOI and due diligence processes related to conflict minerals.

## RCOI Results

In an effort to obtain the highest practical response rate, our process included multiple rounds of communication and follow-up including mail, email, and telephone calls. We received a response from suppliers representing the majority of in-scope direct material and components expenditures. We reviewed the responses against criteria developed to determine which responses required further engagement with our suppliers. These criteria included untimely or incomplete responses as well as inconsistencies within the data reported in the template. We worked directly with these suppliers to obtain a revised response and/or additional clarity regarding their submission.

Most of the responses we received indicated that the 3TG in the suppliers' components and materials either 1) did not originate from a covered country, 2) were not necessary to the functionality of the components and materials or 3) the source country was undeterminable. However, after reviewing the results of our RCOI, we determined that we had reason to believe that some of the 3TG necessary for the functionality or production of our products, from a small number of suppliers, may have originated in a Covered Country during 2013, all within the meaning of the Rule. We conducted our RCOI in good faith, and we believe that such inquiry was reasonable to allow us to make our determination. Accordingly, the Company proceeded to exercise due diligence on the source and chain of custody of the 3TG.

### **3. Due Diligence Process**

#### **3.1 Design of Due Diligence**

We designed our due diligence measures to conform, in all material respects, with the framework in The Organization for Economic Co-operation and Development (OECD) Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas (OECD Guidance) and the related Supplements for gold and for tin, tantalum, and tungsten.

#### **3.2 Management Systems**

##### Conflict Minerals Policy

As described above, the Company has adopted a conflict minerals policy.

##### Internal Team

We have developed a cross-functional team to set our conflict minerals strategy and ensure timely implementation and execution of our program. Our Corporate Prohibited and Restricted Materials Leader, with support from our Environmental Materials Council, has primary responsibility for program execution. Guidance on the overall strategy and implementation is provided by the Corporate Purchasing Leadership Team, the Legal Department, and the Ethics and Compliance Department. Senior management is briefed about the results of our program on a regular basis.

## Control Systems and Supplier Engagement

As a company well downstream in the supply chain, we do not have a direct relationship with 3TG smelters and refiners. We engage with our suppliers and other major manufacturers in our industry and rely on information provided through the EICC-GeSI CFSI to gather information on the source and chain of custody of the conflict minerals in our products.

In 2013, we updated our Supplier Code of Business Conduct (Supplier Code) to address, among other things, conflict minerals and the requirement of our suppliers to provide information on their use of these minerals. Our supplier contracts include a requirement that the supplier comply with the Supplier Code. Contracts with our suppliers are frequently in force for three to five years, and we are ensuring that any new or renewed contracts incorporate the most up-to-date version of the Supplier Code. In conjunction with that process, we are also asking our suppliers to certify that they have received the updated Supplier Code and intend to comply. We conduct periodic audits of our suppliers to validate compliance with the Supplier Code.

## Records Retention

We will retain documentation related to our conflict minerals compliance program according to our Corporate Record Retention Schedule.

## Grievance Mechanism

We have longstanding grievance mechanisms whereby employees and suppliers can report violations of the Company's policies, including our conflict minerals policy. Our supplier Internet portal and Cummins website includes contact information that individuals can use to voice any concerns.

### **3.3 Identify and Assess Risk in the Supply Chain**

Because of our size, the complexity of our products, and the depth, breadth, and constant evolution of our supply chain, it is difficult to identify actors upstream from our direct suppliers. Through our RCOI process (see section 2 above), we rely on our suppliers whose materials or components contain 3TG to provide us with information about the source of 3TG contained in those materials or components. Our direct suppliers similarly rely upon information provided by their suppliers. Many of our largest suppliers either are SEC registrants and subject to the Rule or are suppliers to other SEC registrants that are subject to the Rule.

### **3.4 Design and Implement a Strategy to Respond to Risks**

In conjunction with our risk assessment process, the Company has developed, and management has approved, a risk management plan. Through our due diligence process we attempt to determine the source and chain of custody of the necessary conflict minerals we know, or have reason to believe, originated in a covered country.

As a downstream company, we generally do not have a direct relationship with smelters and/or refiners. Most of the work toward this aspect of the OECD Guidance is carried out indirectly through our suppliers or through our involvement with industry working groups/coalitions.

As a downstream company, we largely focus on the accuracy and quality of the representations our direct suppliers make regarding the source and chain of custody of their conflict minerals. The Company evaluates its direct suppliers' responses to RCOI and due diligence inquiries based on the risk or likelihood that they are giving an incorrect response or that a non-response may indicate the supplier is purchasing from a known conflict source and does not wish to disclose this fact.

In evaluating the responses from its suppliers, the Company screens all responses for overall risk factors associated with the veracity of the information supplied. Suitable, measurable risk mitigation plans are developed as needed on a case-by-case basis. To date, we have found no instances where it was necessary to terminate a contract or find a replacement supplier.

### **3.5 Carry Out Independent Third Party Audits of Supply Chain Due Diligence at Identified Points in the Supply Chain**

We do not typically have a direct relationship with 3TG smelters and refiners and do not perform or direct audits of these entities within our supply chain. We support audits by engaging our upstream partners who are closer to the source and by supporting the processes carried out through the CFSI.

### **3.6 Report on Supply Chain Due Diligence**

This conflict minerals report is being filed with the SEC as an exhibit to our specialized disclosure report on Form SD and is available on our website at <http://now.cummins.com/conflictminerals>.

## **4. Due Diligence Results**

Through our due diligence process we found that the majority of the suppliers we believed were sourcing from a Covered Country were unable to determine the smelter or refiner of the 3TG in their products. Two suppliers were able to provide a partial list of smelters and refiners. These suppliers informed us that they were continuing to exercise their own due diligence efforts, but felt they would be unable to provide a complete list of smelters/refiners prior to the filing deadline.

The large majority of the responses received provided data at the supplier company level or a division/segment level relative to the supplier, rather than at a level directly relating to a part number that the supplier supplies to us, or were otherwise unable to specify the smelters or refiners used for components supplied to us. We were therefore unable to determine whether any of the 3TG that these suppliers reported was contained in components supplied to us or to validate that any of these smelters or refiners are actually in our supply chain.



### Efforts to Determine Mine or Location of Origin

Refer to sections 2 and 3 above for details on our RCOI and due diligence processes. We believe that these processes are the most reasonable efforts we can make to determine the mines or locations of origin of the 3TG in our supply chain.

### **5. Planned Program Improvements**

We intend to take the following steps to improve our conflict minerals program:

- a) As described in section 3.2 above, new or renewed supplier contracts will include updated supplier code of conduct language which requires the suppliers to support our conflict minerals program.
- b) Engage with suppliers and direct them to training resources to attempt to increase the response rate and improve the content of the supplier survey responses.
- c) Continue to work with our peers, suppliers, and industry groups to define and improve best practices and build leverage over the supply chain in accordance with the OECD Guidance.