

FORM 4

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

OMB APPROVAL	
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STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP OF SECURITIES

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934 or Section 30(h) of the Investment Company Act of 1940

Check this box if no longer subject to Section 16. Form 4 or Form 5 obligations may continue. See Instruction 1(b).

(Print or Type Responses)

1. Name and Address of Reporting Person* SOLSO THEODORE M			2. Issuer Name and Ticker or Trading Symbol CUMMINS INC [CMI]			5. Relationship of Reporting Person(s) to Issuer (Check all applicable) <input checked="" type="checkbox"/> Director <input type="checkbox"/> 10% Owner <input checked="" type="checkbox"/> Officer (give title below) <input type="checkbox"/> Other (specify below) Chairman & CEO		
(Last)	(First)	(Middle)	3. Date of Earliest Transaction (Month/Day/Year) 04/29/2011					
500 JACKSON STREET								
(Street)			4. If Amendment, Date Original Filed(Month/Day/Year)			6. Individual or Joint/Group Filing(Check Applicable Line) <input checked="" type="checkbox"/> Form filed by One Reporting Person <input type="checkbox"/> Form filed by More than One Reporting Person		
COLUMBUS, IN 47201								
(City) (State) (Zip)			Table I - Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned					

1. Title of Security (Instr. 3)	2. Transaction Date (Month/Day/Year)	2A. Deemed Execution Date, if any (Month/Day/Year)	3. Transaction Code (Instr. 8)		4. Securities Acquired (A) or Disposed of (D) (Instr. 3, 4 and 5)			5. Amount of Securities Beneficially Owned Following Reported Transaction(s) (Instr. 3 and 4)	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	7. Nature of Indirect Beneficial Ownership (Instr. 4)
			Code	V	Amount	(A) or (D)	Price			
Common	04/29/2011		G ⁽¹⁾	V	12,765	A	\$ 0	354,686	D	
Common	04/29/2011		S ⁽²⁾		50,000	D	\$ 120	304,686	D	
Common	04/29/2011		G ⁽³⁾	V	97,348	D	\$ 0	0	I	GRAT #2
Common								10,143 ⁽⁴⁾	I	By 401(k) Plan
Common								32,708	I	By Spouse

Reminder: Report on a separate line for each class of securities beneficially owned directly or indirectly.

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Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned (e.g., puts, calls, warrants, options, convertible securities)

1. Title of Derivative Security (Instr. 3)	2. Conversion or Exercise Price of Derivative Security	3. Transaction Date (Month/Day/Year)	3A. Deemed Execution Date, if any (Month/Day/Year)	4. Transaction Code (Instr. 8)		5. Number of Derivative Securities Acquired (A) or Disposed of (D) (Instr. 3, 4, and 5)	6. Date Exercisable and Expiration Date (Month/Day/Year)		7. Title and Amount of Underlying Securities (Instr. 3 and 4)		8. Price of Derivative Security (Instr. 5)	9. Number of Derivative Securities Beneficially Owned Following Reported Transaction(s) (Instr. 4)	10. Ownership Form of Derivative Security: Direct (D) or Indirect (I) (Instr. 4)	11. Nature of Indirect Beneficial Ownership (Instr. 4)
				Code	V		Date Exercisable	Expiration Date	Title	Amount or Number of Shares				
Stock Option (Right-to-Buy)	\$ 119.77	05/02/2011		A		37,810	05/02/2013	05/02/2021	Common	37,810	\$ 0	37,810	D	
Stock Option (Right-to-Buy)	\$ 58.115						03/01/2012	03/01/2020	Common	54,520		54,520	D	
Stock Option (Right-to-Buy)	\$ 19.42						03/02/2011	03/02/2019	Common	82,750		82,750	D	

Reporting Owners

Reporting Owner Name /	Relationships

Address	Director	10% Owner	Officer	Other
SOLSO THEODORE M 500 JACKSON STREET COLUMBUS, IN 47201	X		Chairman & CEO	

Signatures

/s/ Mark Sifferlen, Attorney-In-Fact		05/03/2011
<small>Signature of Reporting Person</small>		<small>Date</small>

Explanation of Responses:

* If the form is filed by more than one reporting person, *see* Instruction 4(b)(v).

** Intentional misstatements or omissions of facts constitute Federal Criminal Violations. *See* 18 U.S.C. 1001 and 15 U.S.C. 78ff(a).

(1) Return of 12,765 shares from Grantor Retained Annuity Trust #2.

(2) The share sales reported in the Form 4 were effected pursuant to a Rule 10b5-1 trading plan previously adopted by the reporting person on 2/4/2011.

(3) Return of 12,765 shares from Grantor Retained Annuity Trust #2 to the reporting person and gift of 84,583 shares to his children.

The number of shares is based on the dollar value of the reporting person's interest in the Cummins Stock Fund under the Company's 401(k) plan as most recently provided by the plan. The

(4) actual number of shares underlying the interest is not known since the Cummins Stock Fund is a unitized account consisting of approximately 98% common stock and 2% cash or cash equivalents.

Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, *see* Instruction 6 for procedure.

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