FORM	4
------	---

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

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

OMB APPROVAL OMB Number: 3235-0287 Estimated average burden hours per response... 0.5

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

(Print or Type Respons	ses)		T								
1. Name and Address WILSON J LAW	2. Issuer Name and Ticker or Trading Symbol CUMMINS INC [CMI]						5. Relationship of Reporting Person(s) to Issuer (Check all applicable) X Director 10% Owner				
(Last) 500 JACKSON	(First)	(Middle)	3. Date of Earliest Transaction (Month/Day/Year) 04/06/2004					Officer (give title below)	Other (specify l	below)	
COLUMBUS 472	4. If Amendment, Date Original Filed(Month/Day/Year)					6. Individual or Joint/Group Filing(Check Applicable Line) _X_Form filed by One Reporting Person Form filed by More than One Reporting Person					
(City)	(State)	(Zip)	Table I - Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned								
(Instr. 3) Date			Execution Date, if any	Code (Instr. 8)		4. Securities Acquired (A) or Disposed of (D) (Instr. 3, 4 and 5)		of (D)	5. Amount of Securities Beneficially Owned Following Reported Transaction(s)	Form:	7. Nature of Indirect Beneficial
			(Month/Day/Year)	Code	V	Amount	(A) or (D)	Price	(Instr. 3 and 4)	Direct (D) or Indirect (I) (Instr. 4)	Ownership (Instr. 4)
Common		04/06/2004		А		849.40	А	\$ 0	19,101.5361	D	

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

SEC 1474 (9-02)

Persons who respond to the collection of information solution contained in this form are not required to respond unless the form displays a currently valid OMB control number.

Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned

(e.g., puts, calls, warrants, options, convertible securities)															
1. Title of	2.	3. Transaction	3A. Deemed	4.	5.			6. Date Exer	cisable	7. Tit	le and	8. Price of	9. Number of	10.	11. Nature
Derivative	Conversion	Date	Execution Date, if	Transaction	n Ni	Number and Expiration Date A		Amou	unt of	Derivative	Derivative	Ownership	of Indirect		
Security	or Exercise	(Month/Day/Year)	any	Code	of	of (Month/Day/Year) U		Unde	rlying	Security	Securities	Form of	Beneficial		
(Instr. 3)	Price of		(Month/Day/Year)	(Instr. 8)	De	erivati	ive			Secur	rities	(Instr. 5)	Beneficially	Derivative	Ownership
	Derivative				Se	ecuriti	es			(Instr	. 3 and		Owned	Security:	(Instr. 4)
	Security				A	cquire	ed			4)			Following	Direct (D)	
					· ·	() or							1	or Indirect	
					Di	ispose	ed						Transaction(s)	(I)	
						(D)							(Instr. 4)	(Instr. 4)	
					· ·	nstr. 3	·								
					4,	and 5	and 5)								
											Amount				
								Dete	E		or				
								Date Exercisable	Expiration	Title	Number				
								Exercisable	Date		of				
				Code V	(4	A) (1	D)				Shares				

Reporting Owners

	Relationships							
Reporting Owner Name / Address	Director	10% Owner	Officer	Other				
WILSON J LAWRENCE 500 JACKSON COLUMBUS 47201	Х							

Signatures

David C. Wright Attorney-in-Fact, Power of Attorney	04/08/2004
-**Signature of Reporting Person	Date

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).

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

Potential persons who are to respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB number.