FORM 4	
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1	Check this box if no
	longer subject to
	Section 16. Form 4 or
	Form 5 obligations may F
	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

To solutions may be a continue. See Section 16(a) of the Securities Exchange Act of 1934 or Section 30(h) of the Investment Company Act of 1940

1. Name and Address of Re RUCKELSHAUS WI		2. Issuer Name and CUMMINS INC		ading	Symbol		5. Relationship of Reporting Person(s) to Issuer (Check all applicable) X Director 10% Owner					
(Last) 500 JACKSON	(First)		. Date of Earliest Tra 6/01/2004	nsaction (M	onth/l	Day/Year)	Officer (give title below)Othe	er (specify below	<i>i</i>)			
COLUMBUS 47201	4	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									
1. Title of Security 2. Transaction (Instr. 3) Date (Month/Day/Yet)				Code (Instr. 8)		4. Securities Acquired (A) or Disposed of (D) (Instr. 3, 4 and 5)			Owned Following Reported Transaction(s)	Ownership Form: Of Indire Benefici	Beneficial	
			(Month/Day/Year)	Code	v	Amount	(A) or (D)	Price		Direct (D) or Indirect (I) (Instr. 4)	Ownership (Instr. 4)	
Common		06/01/2004		A <mark>(1)</mark>		36.504	A	\$0	13,174.734	D		

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

Persons who respond to the collection of information contained in SEC 1474 (9-02) 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)																								
Security (Instr. 3)	Conversion	Date (Month/Day/Year)	Execution Date, if	Transaction Code (Instr. 8)		Transaction Code (Instr. 8)		Transaction Der Code Sec (Instr. 8) Acc or I (D) (Ins		Derivative Securities Acquired (A) or Disposed of (D) (Instr. 3, 4,		e Derivative Securities		Expiration Date (Month/Day/Year)		6. Date Exercisable and Expiration Date (Month/Day/Year)		7. Title and Amount of Underlying Securities		of Underlying Securities		Derivative Security (Instr. 5)	Securities Beneficially Owned Following	Ownership Form of Derivative Security: Direct (D) or Indirect	Beneficial Ownership
				Code	v	(A)	(D)	Exercisable	Expiration Date	Title	Amount or Number of Shares		(Instr. 4)	(Instr. 4)											
Stock Units	\$ 0	06/01/2004		A ⁽²⁾		43.0381		06/01/2004	08/08/1988 <mark>(3)</mark>	Common	43.0381	\$ 0	43.0381	D											

Reporting Owners

	Relationships							
Reporting Owner Name / Address	Director	10% Owner	Officer	Other				
RUCKELSHAUS WILLIAM D 500 JACKSON COLUMBUS 47201	х							

Signatures

David C. Wright Attorney-in-Fact, Power of Attorney	06/01/2004
**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).
- (1) Dividend equivalent shares credited under Deferred Compensation Plan for Non-Employee Directors.
- (2) Dividend equivalents credited on stock units.
- (3) These units have no actual expiration date. A fictitious date was used to facilitate this filing.

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.