FORM 5

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

OMB APPROVAL					
OMB Number:	3235-0362				
Estimated average burden					
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Check this box if no longer subject to Section 16. Form 4 or Form 5 obligations may continue. See Instruction 1(b).

Form 3 Holdings Reported

Form 4 Transactions

Reported

ANNUAL 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

1. Name and Address of Reporting Person* MILLER WILLIAM I			2. Issuer Name and Ticker or Trading Symbol CUMMINS INC [CMI]					5. Relationship of Reporting Perso (Check all applie X Director		er	
(Last) 500 JACKSON	(First)	(Middle)	3. Statement for Issuer's Fiscal Year Ended (Month/Day/Year) 12/31/2004					Officer (give title below)	Other (specify l	pelow)	
300 JACKSON			12/31/2004								
(Street)			4. If Amendment, Date Original Filed(Month/Day/Year)				6. Individual or Joint/Group Reporting (check applicable line)				
COLUMBUS 47201								_X_Form Filed by One Reporting Person Form Filed by More than One Reporting Person			
(City)	(State)	(Zip)	Tak	ole I - Non-Der	ivative Se	curities	Acqu	nired, 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)	Code (Instr. 8)			of (D)	5. Amount of Securities Beneficially Owned at end of Issuer's Fiscal Year (Instr. 3 and 4)	6. Ownership Form: Direct (D)	7. Nature of Indirect Beneficial Ownership	
					Amount	(A) or (D)	Price		or Indirect (I) (Instr. 4)	(Instr. 4)	
Common		12/20/2004		G	402	A	\$ 0	402	I	By Children	
Common		12/20/2004		G	134	A	\$ 0	29,101.1485	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 this form are not required to respond unless the form displays a currently valid OMB control number.

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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)	3A. Deemed Execution Date, if any (Month/Day/Year)	Code	Number		and Expirati	6. Date Exercisable and Expiration Date (Month/Day/Year)		ant of rlying	Derivative Security (Instr. 5)	of Derivative Securities Beneficially Owned at	Ownership Form of Derivative Security: Direct (D) or Indirect (I)	Beneficial	t l
					(A)		Date Exercisable	Expiration Date	Title	Amount or Number of Shares					

Reporting Owners

Depositing Orymon Name /	Relationships						
Reporting Owner Name / Address	Director	10% Owner	Officer	Other			
MILLER WILLIAM I 500 JACKSON COLUMBUS 47201	X						

Signatures

David C. Wright Attorney-in-Fact, Power of Attorney	01/04/2005		
**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 provided 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.