

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* Gerstle Mark R			2. Issuer Name and Ticker or Trading Symbol CUMMINS INC [CMI]			5. Relationship of Reporting Person(s) to Issuer (Check all applicable) <input type="checkbox"/> Director <input type="checkbox"/> 10% Owner <input checked="" type="checkbox"/> Officer (give title below) <input type="checkbox"/> Other (specify below) VP Qual+Chief Risk Ofcr		
(Last)	(First)	(Middle)	3. Date of Earliest Transaction (Month/Day/Year) 03/01/2010					
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	03/02/2010		A ⁽¹⁾		1,143	A	\$ 0	44,599 ⁽²⁾	D	
Common	03/02/2010		F ⁽³⁾		3,571	D	\$ 0	41,028 ⁽²⁾	D	
Common								9,171.8964 ⁽⁴⁾	I	ESOT

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)				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	(A)	(D)	Date Exercisable	Expiration Date						Title
Stock Option (Right-to-Buy)	\$ 58.115	03/01/2010		A		4,360		03/01/2012	03/01/2020	Common	4,360	\$ 0	4,360	D	
Stock Option (Right-to-Buy)	\$ 19.42							03/02/2011	03/02/2019	Common	6,620		6,620	D	

Reporting Owners

Reporting Owner Name / Address	Relationships			
	Director	10% Owner	Officer	Other
Gerstle Mark R 500 JACKSON STREET COLUMBUS, IN 47201			VP Qual+Chief Risk Ofcr	

Signatures

Mark Sifferlen Attorney-in-Fact	03/03/2010
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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) Shares earned from February 20, 2008 Target Awards based on 2008-2009 Company financial performance. Shares are subject to forfeiture until 3/1/2011.

The reporting person's share totals and/or ownership classifications have been updated and/or adjusted as set forth above as a result of the Company's internal audit of the beneficial share ownership of the Company's common stock by the Company's directors and Section 16(a) reporting officers. The Company's audit did not identify any violations of Section 16(b) of the Securities Exchange Act of 1934, as amended. To the extent this Form 4 updates or adjusts the beneficial share ownership amounts or classifications reported on previously filed Form 4s, this Form 4 serves as an amendment to any such previously filed Form 4s.

(3) Shares withheld to satisfy tax liabilities upon Vesting of Restricted Stock.

(4) The number of shares is based on the dollar value of the reporting person's interest in the ESOT as most recently provided by the ESOT. The actual number of shares underlying the interest is not known since the ESOT 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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