

/s/ Mark Sifferlen, Attorney-In-Fact

05/10/2010

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).

- The price reported in Column 4 is a weighed average price. The shares were sold in multiple transactions at prices ranging from \$71.20 - \$71.44. The reporting person undertakes to
- (1) provide to Cummins Inc., any security holder of Cummins Inc., or the staff of the Securities and Exchange Commission, upon request, full information regarding the number of shares sold at each separate price within the range indicated.
 - (2) 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.

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.