FORM 4

(Drint or Type P

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

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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

(Fint of Type Response	5)								r			
1. Name and Address of Reporting Person [*] – SOLSO THEODORE M			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			
500 JACKSON ST	3. Date of Earliest Transaction (Month/Day/Year) 09/03/2010						X_Officer (give title below)Other (specify below) Chairman & CEO					
(Street) COLUMBUS, IN 47201			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 Acqu						ired, Disposed of, or Beneficially Owned			
1.Title of Security (Instr. 3)		2. Transaction Date (Month/Day/Year)		(Instr. 8)	ction	4. Securities Acquired (A) or Disposed of (D) (Instr. 3, 4 and 5)			Owned Following Reported Transaction(s)	Form:	7. Nature of Indirect Beneficial	
			(Month/Day/Year)	Code	v	Amount	(A) or (D)	Price		Direct (D) or Indirect (I) (Instr. 4)	Ownership (Instr. 4)	
Common		09/01/2010		G <mark>(1)</mark>	V	41,996	А	\$0	348,613	D		
Common		09/03/2010		S ⁽²⁾		50,000	D	\$ 83	298,613	D		
Common		09/01/2010		G <mark>(3)</mark>	v	41,996	D	\$ 0	0	Ι	GRAT #1	
Common									32,708	Ι	By Spouse	
Common									10,032.73	Ι	ESOT	
Common									97,348	Ι	GRAT #2	

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 SEC 1474 (9-02) 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)															
Security	Conversion	(Month/Day/Year)	3A. Deemed Execution Date, if any (Month/Day/Year)	Code	tion)	5. Numi of Deriv Secur Acqu (A) o Dispo of (D (Instr 4, and	vative rities ired r osed) . 3,	6. Date Exercisable and Expiration Date (Month/Day/Year)		7. Title and Amount of Underlying Securities		Derivative Security (Instr. 5)	Derivative Securities Beneficially Owned Following	Ownership Form of Derivative Security: Direct (D) or Indirect	Beneficial
				Code	v	(A)	(D)	Date Exercisable	Expiration Date	Title	Amount or Number of Shares				
Stock Option (Right- to-Buy)	\$ 58.115							03/01/2012	03/01/2020	Common	54,520		54,520	D	
Stock Option (Right- to-Buy)	\$ 19.42							03/02/2011	03/02/2019	Common	82,750		82,750	D	

Reporting Owners

	Relationships						
Reporting Owner Name / Address	Director	10% Owner	Officer	Other			

Signatures

/s/ Mark Sifferlen, Attorney-In-Fact	09/08/2010
**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).
- (1) Return of shares from Grantor Retained Annuity Trust #1.
- (2) The share sales reported in the Form 4 were effected pursuant to a Rule 10b5-1 trading plan previously adopted by the reporting person on $\frac{5}{12}$
- (3) Return of shares from Grantor Retained Annuity Trust #1 to Mr. Solso.

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.