FORM #	5
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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).
<u> </u>	Form 3 Holdings Reported

Form 4 Transactions

Reported

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

OMB APPROVAL OMB Number: 3235-0362 Estimated average burden hours per response... 1.0

SEC 2270 (9-02)

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 [*] HERDMAN ROBERT			2. Issuer Name and CUMMINS IN		ing Symbo	ol	5	5. Relationship of Reporting Person(s) to Issuer (Check all applicable) X_ Director10% Owner						
(Last) 500 JACKSON ST	(First)	(Middle)	3. Statement for Iss (Month/Day/Year) 12/31/2010	suer's Fiscal Yea	ar Ended	=	Officer (give title below)	Other (specify	below)					
	(Street)	4. If Amendment, Date Original Filed(Month/Day/Year)					6. Individual or Joint/Group Reporting (check applicable line)							
COLUMBUS, IN 47201								_X_Form Filed by One Reporting Person Form Filed by More than One Reporting Person						
(City)	(State)	(Zip)	Tat	ole I - Non-Deri	ivative Se	curitie	s Acquin	quired, 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)		4. Securities Acquired (A) or Disposed of (D) (Instr. 3, 4 and 5) (A) or Amount (D) Price		of (D)	5. Amount of Securities Beneficially Owned at end of Issuer's Fiscal Year (Instr. 3 and 4)	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	Beneficial Ownership				
Common		03/04/2010		J <u>(1)</u>	Amount 10.656		\$ 58.4	3,512.656	D					
Common		06/04/2010		J <u>(1)</u>	12.112	А	\$ 67.15	4,604.768	D					
Common		09/07/2010		J <u>(1)</u>	15.371	А	\$ 79.57	4,620.139	D					
Common		12/06/2010		J <u>(1)</u>	12.31	А	\$ 99.68	4,632.449	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.

Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned

	(e.g., puts, calls, warrants, options, convertible securities)													
1. Title of	2.	3. Transaction	3A. Deemed	4.	5.		6. Date Exer	cisable	7. Tit	le and	8. Price of	9. Number	10.	11. Nature
Derivative	Conversion	Date	Execution Date, if	Transaction	Numb	ber	and Expirati	on Date	Amount of		Derivative	of	Ownership	of Indirect
Security	or Exercise	(Month/Day/Year)	any	Code	of		(Month/Day	/Year)	Unde	rlying	Security	Derivative	Form of	Beneficial
(Instr. 3)	Price of		(Month/Day/Year)	(Instr. 8)	Deriv	ative			Secur	rities	(Instr. 5)	Securities	Derivative	Ownership
	Derivative				Secur	ities			(Instr	. 3 and		Beneficially	Security:	(Instr. 4)
	Security				Acqui	ired			4)			Owned at	Direct (D)	
					(A) 01	r						End of	or Indirect	
					Dispo	sed						Issuer's	(I)	
					of (D))						Fiscal Year	(Instr. 4)	
					(Instr.	. 3,						(Instr. 4)		
					4, and	15)								
										Amount				
							Date Exercisable	Expiration Date		or Number of				
					(A)	(D)				Shares				

Reporting Owners

Bonorting Owner Name /	Relationships						
Reporting Owner Name / Address	Director	10% Owner	Officer	Other			
HERDMAN ROBERT 500 JACKSON STREET COLUMBUS, IN 47201	Х						

Signatures

**Signature of Reporting Person

01/19/2011 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) Shares acquired under the Cummins Inc. Dividend Reinvestment Plan.

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.