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).
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

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 [*] HERMAN ALEXIS 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			
(Last) 500 JACKSON S'	(First)	(Middle)	3. Statement for Issuer's Fiscal Year Ended (Month/Day/Year) 12/31/2010					Officer (give title below)	Other (specify	below)	
	(Street)					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)	Table I - Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned								
1.Title of Security (Instr. 3)			2A. Deemed Execution Date, if any (Month/Day/Year)		A 4. Securities Acquired (A) or Disposed of (D) (Instr. 3, 4 and 5)			Beneficially Owned at end of Issuer's Fiscal Year Form:		7. Nature of Indirect Beneficial Ownership	
			(Wohal Day Tear)		Amount	(A) or (D)	Price	(1151. 5 and 4)	or Indirect (I) (Instr. 4)		
Common		03/01/2010		A <mark>(1)</mark>	80.6661	А	\$0	27,125.8152	D		
Common 06/01/2010			A <mark>(1)</mark>	62.614	А	\$0	28,268.4292	D			
Common	09/01/2010 A ⁽¹⁾ 83.4958 A \$ 0			\$0	28,351.925	D					
Common		12/01/2010		A ⁽¹⁾	69.1252 A \$0			28,421.0502	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 5EC 2270 (9-02) 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)

	(e.g., puts, cans, 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	er	and Expirati	on Date	Amou	unt 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)	Deriva	ative			Secur	rities	(Instr. 5)	Securities	Derivative	Ownership
	Derivative				Securi	ities			(Instr	. 3 and		Beneficially	Security:	(Instr. 4)
	Security				Acqui	red			4)			Owned at	Direct (D)	
					(A) or							End of	or Indirect	
					Dispo							Issuer's	(I)	
					of (D)								(Instr. 4)	
					(Instr.							(Instr. 4)		
					4, and	5)								
										Amount				
							Dete	E		or				
								Expiration	Title	Number				
							Exercisable	Date		of				
					(A)	(D)				Shares				

Reporting Owners

Bonouting Owner Name /	Relationships					
Reporting Owner Name / Address	Director	10% Owner	Officer	Other		
HERMAN ALEXIS M 500 JACKSON STREET COLUMBUS, IN 47201	Х					

Signatures

/s/ Mark Sifferlen, Attorney-In-Fact	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) Dividend equivalent shares credited under Deferred Compensation Plan for Non-Employee Directors.

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.