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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

1. Name and Address of Reporting Person ⁺ Freeland Richard Joseph	2. Issuer Name and Ticker or Trading Symbol CUMMINS INC [CMI]						5. Relationship of Reporting Person(s) to Issuer (Check all applicable) Director 10% Owner				
(Last) (First) 500 JACKSON STREET		3. Date of Earliest Transaction (Month/Day/Year) 03/02/2011						X_Officer (give title below) Other (specify below) President - Engine Business			
(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 Acquired, Disposed of, or Beneficially Owned									
1.Title of Security (Instr. 3)	2. Transaction Date (Month/Day/Year)	Execution Date, if	(Instr. 8)		(A) or D	tities Acquired isposed of (D) 4 and 5) (A) or (D) Price		5. Amount of Securities Beneficially Owned Following Reported Transaction(s) (Instr. 3 and 4)	Form:	7. Nature of Indirect Beneficial Ownership (Instr. 4)	
Common	03/02/2011		A ⁽¹⁾		6,636	А	\$ 0	38,684	D		
Common	03/02/2011		F <mark>(2)</mark>		740	D	\$ 99.92	37,944	D		
Common								2,092.506 (3)	Ι	By 401(k) Plan	

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)															
1. Title of	2.	3. Transaction	3A. Deemed	4.		5.		6. Date Exercisable and		7. Title and	d Amount 8. Price of		9. Number of	10.	11. Nature
	Conversion		Execution Date, if		tion	Num	ber	Expiration Date		of Underlying		Derivative		Ownership	
		(Month/Day/Year)		Code		of				Securities			Securities		Beneficial
(Instr. 3)	Price of		(Month/Day/Year)	(Instr. 8		Deriv				(Instr. 3 and 4)		· · · · · ·	-	Derivative	· ·
	Derivative					Secu									(Instr. 4)
	Security					Acqu								Direct (D)	
						(A) o Disp							Reported Transaction(s)	or Indirect	
						of (D							(Instr. 4)	(I) (Instr. 4)	
						(Inst							(insu: i)	(1150.1)	
						4, an									
											Amount				
								Date	Expiration		or				
								Exercisable	Date	Title	Number				
								Excicisable	Date		of				
				Code	V	(A)	(D)				Shares				
Stock															
Option															
(Right-	\$ 58.115							03/01/2012	03/01/2020	Common	10,900		10,900	D	
to-Buy)													-		
Stock															
Option	¢ 10.40							02/02/2011	02/02/2010	C	12 (70		12 (50	D	
(Right-	\$ 19.42							03/02/2011	03/02/2019	Common	13,650		13,650	D	
to-Buy)															
to-Buy)															

Reporting Owners

	Relationships								
Reporting Owner Name / Address	Director	10% Owner	Officer	Other					
Freeland Richard Joseph 500 JACKSON STREET COLUMBUS, IN 47201			President - Engine Business						

Signatures

/s/ Mark Sifferlen, Attorney-In-Fact	03/04/2011
**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) Shares earned from February 9, 2009 Target Awards based on 2009-2010 Company financial performance. Shares are subject to forfeiture until 3/1/2012.
- (2) Shares withheld to satisfy tax liabilities upon Vesting of Restricted Stock.
- The number of shares is based on the dollar value of the reporting person's interest in the Cummins Stock Fund under the Company's 401(k) plan as most recently provided by the plan. (3) The actual number of shares underlying the interest is not known since the Cummins Stock Fund 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.