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

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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).

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

Name and Address of Reporting Person * NELSON GEORGIA R			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) (First) (Middle) 500 JACKSON ST.			3. Date of Earliest Transaction (Month/Day/Year) 03/01/2007				Office	er (give title belo	ow)(Other (specify be	low)	
(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					Owned				
1.Title of Security (Instr. 3)		2. Transaction Date (Month/Day/Year)		(Instr. 8)	(A)			D) Beneficially Owned Following Reported Transaction(s)		Following (s)	Ownership Form:	Beneficial
			(Month/Day/Year)	Code	V Am	ount (A)		(I)		or Indirect	Ownership (Instr. 4)	
Common		03/01/2007		A ⁽¹⁾	5.6	369 A	\$ 0	2,200.6	512		D	
Reminder: Report o	n a separate line	for each class of secu	rities beneficially ov		Persons	who res			ction of inf			474 (9-02)
Reminder: Report o	n a separate line	Table II -	Derivative Securiti	ies Acquire	Persons containe the form ed, Dispos	who res d in this displays	form and a curre	e not requently valid	uired to res	formation spond unlea trol number	ss	474 (9-02)
1. Title of Derivative Security (Instr. 3) 2. Conver or Exer Operivat Security	3. Transacti ion Date ise (Month/Day	on 3A. Deemed Execution Day	Derivative Securiti (e.g., puts, calls, wa 4. Transaction Code (Year) (Instr. 8)	ies Acquire arrants, op	Persons containe the form ed, Dispos tions, con 6. Date E and Expir (Month/D	who res d in this displays ed of, or leftible servisable ation Dat	Beneficia ecurities 7. 'e An Un	e not requently valid	OMB conf	spond unles	of 10. Ownersh Form of Derivativ Security: Direct (D or Indirec	11. Nation of Indir Benefic Owners (Instr. 4

D (1 0 N /	Relationships				
Reporting Owner Name / Address	Director	10% Owner	Officer	Other	
NELSON GEORGIA R 500 JACKSON ST.	X				
COLUMBUS, IN 47201					

Signatures

David C. Wright	03/05/2007
**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) 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 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.