FORM 4

(Print or Type Pasnonses)

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

OMB APPROVAL
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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

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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							
	(Last) (First) (Middle) 500 JACKSON ST.			· ·	3. Date of Earliest Transaction (Month/Day/Year) 06/01/2007						-	Office	r (give title belo	ow)	Other (specify b	elow)
(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						Acquii	l tired, Disposed of, or Beneficially Owned						
1.Title of S (Instr. 3)	Title of Security (nstr. 3) 2. Transaction Date (Month/Day/Year		Day/Year)	2A. Deemed Execution Date, any	if Co (In	Code (Instr. 8)		4. Securities Acquire (A) or Disposed of ((Instr. 3, 4 and 5)			Beneficia Reported	ant of Securities ally Owned Following d Transaction(s)		Ownership Form:	Beneficial	
					(Month/Day/Yea		Code	V	Amount	(A) or (D)	Price	(Instr. 3 a	and 4)		` /	Ownership (Instr. 4)
Common	1		06/01/20	2007		1	A(1)	1	0.6979	A	\$ 0	5,319.9	137 (2)		D	
Reminder:	Report on a s	eparate line f	or each class	ss of securi	ities beneficially	ownec		Persoi	ns who				ction of inf	ormation spond unle		1474 (9-02)
Reminder:	Report on a s	eparate line f		Гable II - Г	Derivative Secur	ities A	Acquire	Person contai the for	ns who ined in t rm disp	his for lays a o	m are curren	not requ itly valid	uired to res		ss	1474 (9-02)
	•		T	Γable II - Γ	Derivative Secur	rities A	Acquire	Person contai the for d, Disp tions, c	ns who ined in t rm disp posed of, convertib	this for lays a of or Bendle secur	m are current eficially	not requally valid	uired to res	spond unle trol numbe	ss r.	, , ,
1. Title of	2. Conversion or Exercise Price of Derivative	3. Transactic Date (Month/Day)	on 3A. Exec	Fable II - E	Derivative Secur	5. n Nun of Deri	Acquire nts, opt	Person contain the for d, Disp tions, contain 6. Date and Ex	ns who ined in t rm disp	or Bendale securiable	eficially ities) 7. Tit Amo Unde Secur (Instr	not requitly valid y Owned tle and unt of erlying	OMB conf	9. Number Derivative Securities Beneficially Owned	of 10. Ownersh Form of Derivati Security	11. Nat of Indir Benefic Owners (Instr. 4
1. Title of Derivative Security	2. Conversion or Exercise Price of	3. Transactic	on 3A. Exec	Fable II - E	Derivative Secures, puts, calls, 4. Transactio Code	5. n Nun of Deri Secu Acq (A) Disp of (I	Acquire nts, opt mber ivative urities juired or posed	Person contain the for d, Disp tions, contain 6. Date and Ex	ns who ined in to rm display cosed of, convertible Exercise expiration	or Bendale securiable	eficially ities) 7. Tit Amo Unde Secure	not required the and unt of erlying rities	8. Price of Derivative Security	9. Number Derivative Securities Beneficially	of 10. Ownersl Form of Derivati Security Direct (I or Indire	11. Nat of Indir Benefic Owners (Instr. 4

Reporting Owners

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

Signatures

David C. Wright	06/04/2007
**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.
- (2) The increase in the beneficially owned securities is due to a 2:1 stock split that occurred on April 9, 2007.

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.