FORM 4	4
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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).

(Print or Type Perponses)

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

(Print or Type Respons	ses)		1									
1. Name and Address of Reporting Person [*] LOUGHREY F JOE			2. Issuer Name an CUMMINS IN			ading Syn	nbol	5. Relationship of Reporting Person(s) to Issuer (Check all applicable) Director 10% Owner				
(Last) 500 JACKSON	(First)	(Middle)	3. Date of Earliest Transaction (Month/Day/Year) 02/14/2008						XOfficer (give title below) Other (specify below) President & COO			
COLUMBUS, IN	4. If Amendment,	Date Origin	nal Fi	iled(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)		Date (Month/Day/Year)	Execution Date, if	Code (Instr. 8)		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 Following Reported Transaction(s) (Instr. 3 and 4)	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	Beneficial Ownershi	
Common		02/14/2008		A <mark>(1)</mark>		88,800	А	\$0	409,120 ⁽²⁾	D		
Common		02/14/2008		F <mark>(3)</mark>		16,634	D	\$ 51.40	392,486	D		
Common									435.5594 (2)	Ι	ESOT	

Reminder: Report on a separate line for each class of securities beneficially owned directly or indirectly.

SEC 1474 (9-02)

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 of	10.	11. Nature
Derivative	Conversion	Date	Execution Date, if	Transacti	ion	Numl	ber	and Expirati	on Date	Amo	unt of	Derivative	Derivative	Ownership	of Indirect
Security	or Exercise	(Month/Day/Year)	any	Code		of		(Month/Day/Year) U		Unde	rlying	Security	Securities	Form of	Beneficial
(Instr. 3)	Price of		(Month/Day/Year)	(Instr. 8)		Deriv	ative			Secur	rities	(Instr. 5)	Beneficially	Derivative	Ownership
	Derivative					Secur				(Instr	. 3 and			Security:	(Instr. 4)
	Security					Acqu	ired			4)			0	Direct (D)	
						(A) 0							1	or Indirect	
						Dispo							Transaction(s)		
						of (D	<i>'</i>						(Instr. 4)	(Instr. 4)	
						(Instr	· · · ·								
						4, and	15)								
											Amount				
								Date	Expiration		or				
								Exercisable	*	Title	Number				
								Excicisable	Date		of				
				Code	V	(A)	(D)				Shares				

Reporting Owners

	Relationships							
Reporting Owner Name / Address	Director	10% Owner	Officer	Other				
LOUGHREY F JOE 500 JACKSON COLUMBUS, IN 47201			President & COO					

Signatures

David C. Wright Attorney-in-Fact	02/19/2008
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 14, 2006 Target awards, based on 2006-2007 Company financial performance. Shares are subject to forfeiture until March 1, 2009.
- (2) The increase in the beneficially owned securities is due to 2:1 stock splits which occurred April 9, 2007 and January 2, 2008.
- (3) Tax withholding upon vesting of shares earned in prior periods based on Company financial performance.

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.