FORM 4

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

OMB APPROVAL
OMB Number: 3235-0287
Estimated average burden
hours per response... 0.5

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

pe Response	s)														
1. Name and Address of Reporting Person* Kelly James Dewey				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				
	(First)	(Middle)		3. Date of Earliest Transaction (Month/Day/Year) 03/17/2008						X Officer (give title below) Other (specify below) VP, Pres-Engine Business					
(Street)				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				
	(State)	(Zip)		Т	able I	- Non	ı-Der	rivative S	Securities	s Acqui	ired, Disp	osed of, or l	Beneficially (Owned	
1.Title of Security (Instr. 3)		2. Transaction Date (Month/Day/Year)	any	ution Date, i	if Code (Instr. 8)		1			of (D)	Beneficially Owned Following Reported Transaction(s)		Following (s)	Ownership Form:	Beneficial
			(Month/Day/Year)			ode	V	Amoun	(A) or (D)	Price	(Instr. 3 a	nd 4)		or Indirect (I)	Ownership (Instr. 4)
1		03/17/2008			F	(1)		5,447			76,747			D	
Common											7,687.573			I	ESOT
						equire	the f	orm dis	splays a	curre neficial	ntly valid	OMB con	•		
	Date	on 3A. Deemed Execution Day	ate, if	4. Transaction Code	5. Num of Deriv Secur Acqu (A) o Dispo of (D (Instr	ber vative rities ired or osed b) c. 3,	6. D and (Mo	ate Exer Expirationth/Day/	cisable on Date (Year) Expiratio	7. Ti Amo Und Secu (Inst 4)	ount of erlying urities tr. 3 and	Security (Instr. 5)	Derivative Securities Beneficially Owned Following Reported	Owners Form of Derivati Security Direct (I or Indirects)	Beneficia Ownershi (Instr. 4) D)
	d Address of mes Dewey KSON BUS, IN 4 curity Report on a s Conversion or Exercise Price of Derivative	mes Dewey (First) KSON (Street) BUS, IN 47201 (State) ecurity Report on a separate line for Exercise Price of Derivative	d Address of Reporting Person* mes Dewey (First) (Middle) (KSON (Street) BUS, IN 47201 (State) (Zip) ecurity 2. Transaction Date (Month/Day/Year) (Month/Day/Year) 2. Table II - 2. Conversion or Exercise Price of Derivative 3. Transaction Date (Month/Day/Year) (Month/Day/Year) 3. Transaction Date (Month/Day/Year) (Month/Day/Year) (Month/Day/Year)	d Address of Reporting Person* mes Dewey (First) (Middle) 3. D 03/ (Street) 4. If BUS, IN 47201 (State) 2. Transaction Date (Month/Day/Year) (Month/Day/Year) 2. Table II - Deriv (e.g., 1) 2. Transaction Date (Month/Day/Year) A Demed Execution Date (Month/Day/Year) 2. Table II - Deriv (e.g., 1) 2. (Month/Day/Year) A Demed Execution Date (Month/Day/Year) (Month/Day/Year)	and Address of Reporting Person* 2. Issuer Name CUMMINS II 3. Date of Earlies O3/17/2008 (Street) 4. If Amendment BUS, IN 47201 2. Transaction Date (Month/Day/Year) 4. O3/17/2008 Report on a separate line for each class of securities beneficially of Execution Date (Month/Day/Year) Table II - Derivative Securities of Execution Date, if any (Month/Day/Year) Conversion or Exercise Price of Derivative Security A. Demed Execution Date, if any (Month/Day/Year) A. Demed Execution Date, if any (Month/Day/Year) A. Demed Execution Date, if any (Month/Day/Year) (Month/Day/Year) A. Demed Execution Date, if any (Month/Day/Year) (Month/Day/Year)	d Address of Reporting Person— nes Dewey (First) (Middle) (Street) (Street) (Street) (Street) (Street) (Street) (Street) (Street) (State) (Zip) (Zip) (Za. Deemed Execution Date, if (Instruction Date) (Month/Day/Year) (Month/Day/Year) (Month/Day/Year) (Code any (Month/Day/Year) (Conversion of Exercise Price of Derivative Security (Month/Day/Year) (Instr. 8) (Instr. 8) (Instr. 8) (Instr. 8)	Code Code	d Address of Reporting Person* 2. Issuer Name and Ticker or TracUMMINS INC [CMI] (Middle) 3. Date of Earliest Transaction (Mod/17/2008 4. If Amendment, Date Original File Person* (Street) 2. Transaction Date Original File Person* (Month/Day/Year) 2. Transaction Date Execution Date, if Gode (Instr. 8) (Month/Day/Year) (Month/Day/Year) Report on a separate line for each class of securities beneficially owned directly or Person Date (e.g., puts, calls, warrants, options of Exercise Price of Derivative Security 2. Table II - Derivative Securities Acquired, Disposed of (D) (Instr. 3) (Month/Day/Year) (Month/Day/Year) (Month/Day/Year) (Month/Day/Year) (Month/Day/Year) (Month/Day/Year) Date Of Derivative Securities Acquired (A) or Disposed of (D) (Instr. 3, 4, and 5) Date Exercise Date (A) Disposed of (D) (Instr. 3, 4, and 5) Date Exercise (A) Disposed of (D) (Instr. 3, 4, and 5)	d Address of Reporting Person being Dewey 2. Issuer Name and Ticker or Trading Sy CUMMINS INC [CMI] 3. Date of Earliest Transaction (Month/Day 03/17/2008 4. If Amendment, Date Original Filed(Month Day 03/17/2008 4. If Amendment, Date Original Filed(Month Day 03/17/2008 4. If Amendment, Date Original Filed(Month Day 03/17/2008 5. Transaction Date (Month/Day/Year) 6. Code (Instr. 8) 7. Code V Amount Person when the form distributed in the form distributed of Code (Roy or Instrantation Code (Roy o	Code V Amount Code Code V Amount Code Code V Amount Code Cod	d Address of Reporting Person* mes Dewey 2. Issuer Name and Ticker or Trading Symbol CUMMINS INC [CMI] 3. Date of Earliest Transaction (Month/Day/Year) O3/17/2008 4. If Amendment, Date Original Filed(Month/Day/Year) BUS, IN 47201 2. Transaction Date (Month/Day/Year) 3. Transaction (Instr. 8) 4. Securities Acquired (A) or Disposed of (D) (Instr. 3, 4 and 5) 2. Transaction Date (E.g., puts, calls, warrants, options, convertible securities) 2. Transaction Date (E.g., puts, calls, warrants, options, convertible securities) 2. Transaction Date (E.g., puts, calls, warrants, options, convertible securities) 2. Transaction Date (E.g., puts, calls, warrants, options, convertible securities) 2. Transaction Date (E.g., puts, calls, warrants, options, convertible securities) 2. Date (Month/Day/Year) 3. Transaction (A) or Disposed of, or Beneficial (E.g., puts, calls, warrants, options, convertible securities) 4. Securities Acquired (A) or Disposed of (D) (Instr. 3, 4, and 5) 4. Date Expiration Date (Instr. 3, 4, and 5) 4. Date Expiration Date Title Exercisable Date Expiration Title Exercisable Date E	Address of Reporting Person	2. Issuer Name and Ticker or Trading Symbol CUMMINS INC [CM] S. Relationship of Reporting Person CUMMINS INC [CM] S. Date of Earliest Transaction (Month/Day/Year) S. Relationship of Reporting Person S. Relationship Person S. Relationship Person S. Relationship Person S. Relations	Security Code Cod	Address of Reporting Persons CUMMINS INC [CMI] S. Relationship of Reporting Person(s) to Issue (Check all applicable) Director Check all applicable) Other (specific blow) Other (specif

Reporting Owners

D 11 0 N 1	Relationships						
Reporting Owner Name / Address	Director	10% Owner	Officer	Other			
Kelly James Dewey 500 JACKSON COLUMBUS, IN 47201			VP, Pres-Engine Business				

Signatures

/s/ David C. Wright	03/19/2008			
**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 withheld to satisfy tax liabilities upon Vesting of Restricted Stock.

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.