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

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

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

ponses)															
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				
(First)	(Middle)		3. Date of Earliest Transaction (Month/Day/Year) 03/17/2008						X Officer (give title below) Other (specify below)  VP, Pres-WW Dist Business						
(Street) COLUMBUS, IN 47201				4. If Amendment, Date Original Filed(Month/Day/Year)							6. Individual or Joint/Group Filing(Check Applicable Line)  Form filed by One Reporting Person Form filed by More than One Reporting Person				
(State)	(Zip)		Т	able I	- Non-	-Der	ivative S	Securitie	s Acqu	ired, Disp	osed of, or l	Beneficially (	Owned		
(Instr. 3) Date		any		Code (Instr. 8)					of (D)	D) Beneficially Owned Following Reported Transaction(s)		Ownership Form:	Beneficial		
		(Month/Da	ntn/Day/Year)		de	V	Amount	(A) or (D)	Price	(Instr. 3 a	ind 4)		or Indirect (I)	Ownership (Instr. 4)	
	03/17/2008			F	<u>1)</u>		5,447	11)	\$ 48.15	73,581			D		
										1,023.337			I	ESOT	
	Table II -				t quire	the f d, Di	orm dis	plays a	a curre	ntly valid	OMB con				
ersion Date (Month/I of ative	Day/Year) Execution D	1 4. Pate, if Trans	saction	5. Numb of Derive Secur Acqui (A) or Dispo of (D) (Instr.	er ative ities red sed 3, 5)	6. Date	ate Exerc Expirationnth/Day/	sisable on Date Year)	7. T Am Und Sect (Ins 4)	ount of lerlying urities tr. 3 and	8. Price of Derivative Security (Instr. 5)	Derivative Securities Beneficially Owned Following Reported	Ownersl Form of Derivati Security Direct (I or Indire	Beneficia Ownersh (Instr. 4)	
	on a separate li	rand Joseph  (First) (Middle)  (Street)  IN 47201  (State) (Zip)  2. Transaction Date (Month/Day/Year)  03/17/2008  Table II -  ersion Date (Month/Day/Year)  3. Transaction Date Execution Date (Month/Day/Year)  (Month/Day/Year)	CUMMI  (First) (Middle) 3. Date of 03/17/20  (Street) 4. If Amer  IN 47201  (State) (Zip)  2. Transaction Date (Month/Day/Year)  (Month/Day/Year) 2. Trable II - Derivative (e.g., puts, or carsion Date (Month/Day/Year)  Table II - Derivative (e.g., puts, or carsion Date (Month/Day/Year)  3. Transaction Date (Month/Day/Year)  3. Transaction Date (Month/Day/Year)  3. Transaction Date (Month/Day/Year)  (Month/Day/Year)  3. Transaction Date (Institute)	CUMMINS II  (First) (Middle) 3. Date of Earlies 03/17/2008  (Street) 4. If Amendment  IN 47201  (State) (Zip) T  2. Transaction Date (Month/Day/Year) (Month/Day/Year)  03/17/2008  Table II - Derivative Securities beneficially of Execution Date, if any (Month/Day/Year) (Month/Day/Year)  Table II - Derivative Securities beneficially of Execution Date, if any (Month/Day/Year) (Month/Day/Year)  3. Transaction Date (Execution Date, if any (Month/Day/Year) (Month/Day/Year) (Instr. 8)	CUMMINS INC [Construction of the construction	Ard Joseph  (First) (Middle) (Street)  (Street)  (Street)  (State)  (State)  (Zip)  (Zip)  (State)  (Zip)  (State)  (Zip)  (A. If Amendment, Date Origin  (Month/Day/Year)  (Month/Day/Year)  (Month/Day/Year)  (Code  (Instr. 8)  (A. Deemed Execution Date, if any (Month/Day/Year)  (Code  (Instr. 8)  (Code  (Instr. 8)  (Code  (Instr. 8)  (Month/Day/Year)  (Month/Day/Year)  (Month/Day/Year)  (Month/Day/Year)  (Month/Day/Year)  (Month/Day/Year)  (Month/Day/Year)  (Month/Day/Year)  (Instr. 8)  (Instr. 8)	Ard Joseph  (First) (Middle) 3. Date of Earliest Transaction (Mod 03/17/2008  (Street) 4. If Amendment, Date Original File of Code (Month/Day/Year)  (State) 2. Transaction Date (Month/Day/Year) 2. Transaction Execution Date, if (Month/Day/Year) 2. Transaction Execution Date, if (Month/Day/Year)  (Month/Day/Year) Code V  (Code	Cumming included   Cumming inc	CUMMINS INC [CMI]   3. Date of Earliest Transaction (Month/Day/Year)   03/17/2008   4. If Amendment, Date Original Filed(Month/Day/Year)   1N 47201   2A. Deemed Execution Date (Month/Day/Year)   2A. Deemed Execution Date (Instr. 8)   3. Transaction Code (Instr. 8)   4. Securities Acquired (Instr. 8)   Code   V Amount (D)   Code   V Amount (D)   Code   Cod	CUMMINS INC [CMI]  (Street)  (Street)  (Strate)  (State)  (Zip)  (State)  (Zip)  (Month/Day/Year)  (Month/Day/Year)  (Month/Day/Year)  (Month/Day/Year)  (Month/Day/Year)  (A) or Disposed of (D) (Instr. 3, 4 and 5)  (A) or Disposed of or Beneficially owned directly or indirectly.  (Cg., puts, calls, warrants, options, convertible securities of (Month/Day/Year)  (Month/Day/Year)	Table II - Derivative Securities Date (nonth/Day/Year)  O3/17/2008    Code   V Amount   (D) Price   (Instr. 3, 4 and 5)	CUMMINS INC [CMI]  (First) (Middle) 3. Date of Earliest Transaction (Month/Day/Year) (Street) 4. If Amendment, Date Original Filed(Month/Day/Year) 6. Individual or Joint/Fig. Form filed by More than 2 (Month/Day/Year) (Instr. 3, 4 and 5)  2. Transaction Date (Month/Day/Year) (Month/Day/Year) (Instr. 8) (Instr. 3, 4 and 5)  2. Transaction Date (Month/Day/Year) (Month/Day/Year) (Instr. 8) (Instr. 3, 4 and 5)  3. Transaction (Instr. 8) (A) or Code V Amount (D) Price (Instr. 3 and 4)  2. Transaction (Instr. 3 and 4)  3. Transaction (Instr. 8) (Instr. 3, 4 and 5)  4. Securities Acquired (A) or Disposed of (D) Reneficially Owned Instr. 3 and 4)  4. Securities Acquired (A) or Disposed of (D) Reneficially Owned Instr. 3 and 4)  5. Amount of Securities Securities and 5)  F(II) 5,447 D \$ 3 48.15 (Instr. 3 and 4)  7.3,581  7.3,581  7.3,581  7.3,581  7.3,581  7.3,581  7.3,581  7.3,581  7.3,581  7.3,581  7.3,581  7.3,581  8. Price of Code (Instr. 3)  9. Date (Instr. 3)  1. Date (Instr. 3)  2. Amount of Code (Instr. 5)  2. Date (Instr. 3)  3. Transaction (Instr. 3)  4. Amount of (Instr. 3)  4. Excurities (Instr. 3)  4. Amount of (Instr. 3)  4. Excurities (Instr. 3	CUMMINS INC [CMI]  (First) (Middle) 3. Date of Earliest Transaction (Month/Day/Year) (Middle) 3. Date of Earliest Transaction (Month/Day/Year) (Street)  4. If Amendment, Date Original Filed Month/Day/Year)  (Street) 4. If Amendment, Date Original Filed Month/Day/Year) (State) (Zip) Table I - Non-Derivative Securities Acquired (A) or Disposed of (D) (Instr. 3, 4 and 5)  (Check all application (Check all application (Month/Day/Year)) (A) (Month/Day/Year) (A) (Month/Day/Year)  (State) (Zip) Table I - Non-Derivative Securities Acquired (A) or Disposed of (D) (Instr. 3, 4 and 5)  (Code V Amount (D) Price (Instr. 3) (Instr. 3 and 4)  (A) or Original Filed Month/Day/Year) (A) (A) (Instr. 3 and 4)  (Code V Amount (D) Price (Instr. 3) (Instr. 3 and 4)  (Code V Amount (D) Price (Instr. 3) (Instr. 4) (I	CumMINS INC [CMI]  (First) (Middle) 3. Date of Earliest Transaction (Month/Day/Year) 03/17/2008  4. If Amendment, Date Original Filed(Month/Day/Year) (VP, Pres-WW Dist Business VP, Pres-WW Dist Busine	

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D 11 0 N 1	Relationships							
Reporting Owner Name / Address	Director	10% Owner	Officer	Other				
Freeland Richard Joseph 500 JACKSON COLUMBUS, IN 47201			VP, Pres-WW Dist 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.