## 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 11 no longer subject to Section 16. Form 4 or Form 5 obligations may continue. See Instruction 1(b).

Reporting Owner Name /

Address

(Print or Type Responses)

#### 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

1. Name and Address of Reporting Person SOLSO THEODORE M				2. Issuer Name and Ticker or Trading Symbol CUMMINS INC [CMI]							5	5. Relationship of Reporting Person(s) to Issuer (Check all applicable)  _X_ Director						
(Last) (First) (Middle) 500 JACKSON STREET				3. Date of Earliest Transaction (Month/Day/Year) 03/01/2010														
(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						
COLUM	BUS, IN 4	7201										-	Forn	n filed by N	fore than One F	Reporting Person	ı	
(City) (State) (Zip)				Table I - Non-Derivative Securities Acqui							red, Disposed of, or Beneficially Owned							
3			2. Transaction Date (Month/Day/Year)	2A. Deemed Execution Da any (Month/Day/		ate, if	3. Transaction Code (Instr. 8)		4. Securities Acqui or Disposed of (D) (Instr. 3, 4 and 5)		f(D)	Ow Tra		5. Amount of Securities Beneficially Owned Following Reported Transaction(s) (Instr. 3 and 4)			Form:	7. Nature of Indirect Beneficial Ownership
				(Wolten)	Дау	/ I cai )	Cod	le V	Amou	ınt (A)		Price	(msu.	. 5 and 4,			or Indirect (I) (Instr. 4)	
Common	ı		03/02/2010				Α	D	14,3	01 A	\$	0	433,	550 (2)			D	
Common 03/02/2010			03/02/2010				F <sup>(3</sup>	0	48,4	24 D	\$	\$ 0		385,126 (2)			D	
Common			03/03/2010				S <sup>(4)</sup>		900	D	\$ 60	0.0583	384,226 (2)			D		
Common 03/03			03/03/2010				S.(4	Ð	49,1	00 D	\$	\$ 60.03		335,126 (2)			D	
Common	l												32,708			I	By Spouse	
Common	l												10,0	07.9082	2 (5)		I	ESOT
Common													41,996			I	GRAT #1	
Common													118,839			I	GRAT #2	
Reminder:	Report on a s	separate line for each	n class of securities b		-			Per in t	sons v his for urrent	m are ly valid	not re OMB	equired 3 contro	to res	spond ι nber.		on contain form displ		C 1474 (9-02)
	_		1	(e.g., p		calls, wa	arrant	ts, option	s, conv	ertible	securi	ties)				l	0.140	144.57
1. Title of Derivative Security (Instr. 3)	2. Conversion or Exercise Price of Derivative Security		3A. Deemed Execution Date, if any (Month/Day/Year)	Code		5. Number of Derivative Securities Acquired (A) or Disposed of (D) (Instr. 3, 4, and 5)		/		of Un Year) Secur		of Und Securit	le and Amount iderlying rities . 3 and 4)		8. Price of Derivative Security (Instr. 5)	Derivative Securities Beneficially Owned Following Reported Transaction(s)	Owner Form of Deriva Securit Direct or Indi	tive Ownersh (Instr. 4) (CD) rect
				Code	v	(A)	(D)	Date Exercisa	ıble	Expirat Date	ion	Title		Amount or Number of Shares		(Instr. 4)	(Instr.	4)
Stock Option (Right- to-Buy)	\$ 58.115	03/01/2010		A		54,52	0	03/01/	2012	03/01/	2020	Comr	mon	54,520	\$ 0	54,520	D	
Stock Option (Right- to-Buy)	\$ 19.42							03/02/	2011	03/02/	2019	Comr	mon	82,750		82,750	D	
Repor	ting O	wners																

Other

Relationships

Officer

10%

Owner

Director

SOLSO THEODORE M			
500 JACKSON STREET	X	Chief Executive Officer	
COLUMBUS, IN 47201			

### **Signatures**

/s/ Mark Sifferlen, Attorney-In-Fact	03/03/2010		
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 20, 2008 Target Awards based on 2008-2009 Company financial performance. Shares are subject to forfeiture until 3/1/2011.
- The reporting person's share totals and/or ownership classifications have been updated and/or adjusted as set forth above as a result of the Company's internal audit of the beneficial share ownership of the Company's common stock by the Company's directors and Section 16(a) reporting officers. The Company's audit did not identify any violations of Section 16(b) of the Securities Exchange Act of 1934, as amended. To the extent this Form 4 updates or adjusts the beneficial share ownership amounts or classifications reported on previously filed Form 4s, this Form 4 serves as an amendment to any such previously filed Form 4s.
- (3) Shares withheld to satisfy tax liabilities upon Vesting of Restricted Stock.
- (4) Sale pursuant to Rule 10b5-1 Trading Plan.
- (5) The number of shares is based on the dollar value of the reporting person's interest in the ESOT as most recently provided by the ESOT. The actual number of shares underlying the interest is not known since the ESOT is a unitized account consisting of approximately 98% common stock and 2% cash or cash equivalents.

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.