FORM 4

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

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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).

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 Ty	pe Responses	3)																	
	Name and Address of Reporting Person *- reeland 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								
	(Last) (First) (Middle) 0 JACKSON STREET			3. Date of Earliest Transaction (Month/Day/Year) 04/27/2010								X_ Officer (give title below) Other (specify below) President - 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							
COLUM	COLUMBUS, IN 47201																		
(Cit	(City) (State) (Zip)				Table I - Non-Derivative Securities Acqu							s Acqui	ired, Disposed of, or Beneficially Owned						
1.Title of S (Instr. 3)				2A. Deeme Execution I ear) (Month/Day		Date, i	f Co (In:	(Instr. 8)		4. Securities Acqui (A) or Disposed of (Instr. 3, 4 and 5)		of (D) Own Tran		5. Amount of Securities Beneficially Owned Following Reported Fransaction(s)		6. Ownership Form:	ip of Be	eneficial	
						y/ r ear		Code V		(A) or Amount (D)			(Instr. 3 and 4)		Direct (I or Indire (I) (Instr. 4)		wnership nstr. 4)		
Common	1		04/27/2010				:	S ⁽¹⁾	1	0,000	D	\$ 75	32,04	48			D		
Common	ı												1,770	0.067 (2	2)		I	E	SOT
			Table II -					in dis	this f splays Dispo	orm ars a cures a cures	re not rently or Bene	equired valid Ol	l to re	espond ontrol n	of informat unless the number.		illed Si	.C 14	74 (9-02)
1. Title of Derivative Security (Instr. 3)	Conversion	3. Transaction Date (Month/Day/Year)	3A. Deemed Execution Date, if	4. Transac Code	ts, ca	alls, w	ber vative rities ired r	in dis	this f splays Dispons, con Exercion Da	orm ares a cur sed of, nvertib sable are	re not rerectly or Bene	equired valid Ol	Owner and A erlying ies	espond ontrol n ed Amount	unless the number.		of 10. Own Form y Deriv Secur Director Inc	ership of vative rity: et (D) direct	11. Natur of Indired Beneficia
Derivative Security	Conversion or Exercise Price of Derivative	Date	3A. Deemed Execution Date, if any	4. Transac Code	ts, ca	5. Numl of Deriv Secur Acqu (A) o Dispo	ber vative rities ired or osed	in dis	this f splays Dispo ns, co Exerci on Da Day/Y	orm ares a cur sed of, nvertib sable are	re not recently or Benedle secur	equired valid Of eficially rities) 7. Title of Under Securities	Owner and A and 4	espond ontrol n ed Amount	8. Price of Derivative Security	9. Number Derivative Securities Beneficially Owned Following Reported Transaction	of 10. Own- Form y Deriv Secu- Direct or In-	ership of vative rity: et (D) direct	11. Natur of Indirec Beneficia Ownersh
Derivative Security	Conversion or Exercise Price of Derivative	Date	3A. Deemed Execution Date, if any	(e.g., pur 4. Transac Code (Instr. 8	etts, ea	5. Numl of Deriv Secur Acqu (A) o Dispo of (D (Instr 4, and	ber vative rities ired or osed () : 3, d 5)	in dis acquired, nts, option 6. Date 1 Expiratio (Month/	this f baselines the second se	sed of, nvertib sable article (ear)	or Benedle secur	equired valid Ol eficially eficially eficially fittes) 7. Title of Under Securiti (Instr. 3	and A and A and A	Amount or Number of Shares	8. Price of Derivative Security	9. Number Derivative Securities Beneficially Owned Following Reported Transaction	of l0. Own- Form y Deriv Secu- Direc or Ind (I) (Instr	ership of vative rity: et (D) direct	11. Natur of Indirec Beneficia Ownersh

Reporting Owners

Barrier Community	Relationships					
Reporting Owner Name / Address	Director	10% Owner	Officer	Other		
Freeland Richard Joseph 500 JACKSON STREET COLUMBUS, IN 47201			President - Engine Business			

Signatures

Mark Sifferlen Attorney-in-Fact	04/27/2010

**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) Sale pursuant to Rule 10b5-1 Trading Plan.
- (2) 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.