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).

(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 *- HARRIS RICHARD E				2. Issuer Name and Ticker or Trading Symbol CUMMINS INC [CMI]							ol	5	5. Relationship of Reporting Person(s) to Issuer (Check all applicable)				
(Last) (First) (Middle) 500 JACKSON STREET				3. Date of Earliest Transaction (Month/Day/Year) 05/03/2010									X Officer (give title below) Other (specify below) VP - Chief Investment Officer				
(Street) COLUMBUS, IN 47201			4. If Amendment, Date Original Filed(Month/Day/Year)							ny/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					
(Cit	y)	(State)	(Zip)				Tabl	e I - Non-I	Deriv	ative	Securiti	es Acquir	ed, Disposed	of, or Bene	eficially Owr	ed	
1.Title of Security (Instr. 3) 2. Transaction Date (Month/Day/Year)		2A. Deemed Execution Date, if any (Month/Day/Year)				or Disposed of (D) (Instr. 3, 4 and 5) (A)							7. Nature of Indirect Beneficial Ownership (Instr. 4)				
							Co	ode V	Am	ount	or (D)	Price				(I) (Instr. 4)	
Common	ı		05/03/2010				,	S	14,	800	D \$ 7	§ 73.4811	16,931			D	
Common	ı												1,697.600	1 ⁽¹⁾		I	ESOT
1. Title of Derivative Security (Instr. 3)	2. Conversion or Exercise Price of Derivative Security		3A. Deemed Execution Date, if	(e.g., puts, calls, wa 4. 5. Transaction Numb Code of		varrai vative vative varities uired or osed O) r. 3,	Disposed of, or Beneficiall as, convertible securities) Exercisable and 7. Tit of Ur of Ur Day/Year) Securities		7. Title a of Unde	e and Amount derlying Derivative Security (Instr. 5)		Derivative Securities Formula Denicially Downed Schollowing Deported Transaction(s) (III	Owners Form o Derivat Security Direct (or Indir	Beneficia Ownershi (Instr. 4) D) ect			
				Code	V	(A)	(D)	Date Exercisab	ole	Expi Date	iration e	Title	Amount or Number of Shares				
Stock Option (Right- to-Buy)	\$ 19.42							03/02/2	011	03/0	02/2019	Comm	5,380		5,380	D	
Stock Option (Right- to-Buy)	\$ 58.115							03/01/2	012	03/0	01/2020) Comm	3,540		3,540	D	

Reporting Owners

	D (1 0 N /	Relationships					
	Reporting Owner Name / Address	Director	10% Owner	Officer	Other		
50	ARRIS RICHARD E 00 JACKSON STREET OLUMBUS, IN 47201			VP - Chief Investment Officer			

Signatures

/s/ Mark Sifferlen, Attorney-In-Fact	05/03/2010

**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) 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.