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

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

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 Gerstle Mark R	2. Issuer Name and CUMMINS INC		Гradi	ng Symbo	1	5. Relationship of Reporting Person(s) to Issuer (Check all applicable) Director 10% Owner					
(Last) 500 JACKSON STI	(First) REET	3. Date of Earliest Transaction (Month/Day/Year) 02/10/2011						X Officer (give title below) Other (specify below) VP-Chief Administrative Ofcr			
COLUMBUS, IN 4	(Street) 7201	4. If Amendment, Date Original Filed(Month/Day/Year)						6. Individual or Joint/Group FilingCheck Applicable Line) _X_Form filed by One Reporting Person Form filed by More than One Reporting Person			
(City)	(State)	(Zip)	Table I - Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned								
1.Title of Security (Instr. 3)		2. Transaction Date (Month/Day/Year)	Execution Date, if	3. Transaction Code (Instr. 8)		4. Securities Acquired (A) or Disposed of (D) (Instr. 3, 4 and 5)		of (D)	Owned Following Reported	Ownership of India	7. Nature of Indirect Beneficial
			(Month/Day/Year)	Code	V	Amount	(A) or (D)	Price	(Instr. 3 and 4)	Direct (D) or Indirect (I) (Instr. 4)	Ownership (Instr. 4)
Common		02/10/2011		S		5,000	D	\$ 111.5	18,028	D	
Common									9,290.05 <u>(1)</u>	Ι	ESOT

Reminder: Report on a separate line for each class of securities beneficially owned directly or indirectly.

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Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned

(e.g., puts, calls, warrants, options, convertible securities)															
Security	Conversion	3. Transaction Date (Month/Day/Year)	3A. Deemed Execution Date, if	4. Transac Code	tion)	5.	ber vative	6. Date Exercisable and Expiration Date (Month/Day/Year)		7. Title and Amount		Derivative Security (Instr. 5)		10. Ownership Form of Derivative Security:	11. Nature of Indirect Beneficial Ownership (Instr. 4)
	Security					Acquired (A) or Disposed of (D) (Instr. 3, 4, and 5)							Following Reported Transaction(s) (Instr. 4)	Direct (D) or Indirect	
				Code	V	(A)		Date Exercisable	Expiration Date	Title	Amount or Number of Shares				
Stock Option (Right- to-Buy)	\$ 58.115							03/01/2012	03/01/2020	Common	4,360		4,360	D	
Stock Option (Right- to-Buy)	\$ 19.42							03/02/2011	03/02/2019	Common	6,620		6,620	D	

Reporting Owners

	Reporting Owner Name / Address	Relationships								
		Director	10% Owner	Officer	Other					
	Gerstle Mark R 500 JACKSON STREET COLUMBUS, IN 47201			VP-Chief Administrative Ofcr						

Signatures

/s/ Mark Sifferlen, Attorney-In-Fact

02/10/2011

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.

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