

**INITIAL STATEMENT OF 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 Type Responses)

1. Name and Address of Reporting Person* JACKSON DONALD G  (Last) (First) (Middle) 500 JACKSON STREET  (Street) COLUMBUS, IN 47201  (City) (State) (Zip)	2. Date of Event Requiring Statement (Month/Day/Year) 05/01/2015	3. Issuer Name and Ticker or Trading Symbol CUMMINS INC [CMI]	
		4. Relationship of Reporting Person(s) to Issuer (Check all applicable) <input type="checkbox"/> Director <input type="checkbox"/> 10% Owner <input checked="" type="checkbox"/> Officer (give title below) <input type="checkbox"/> Other (specify below) VP and Treasurer	5. If Amendment, Date Original Filed(Month/Day/Year)
		6. Individual or Joint/Group Filing (Check Applicable Line) <input checked="" type="checkbox"/> Form filed by One Reporting Person <input type="checkbox"/> Form filed by More than One Reporting Person	

**Table I - Non-Derivative Securities Beneficially Owned**

1. Title of Security (Instr. 4)	2. Amount of Securities Beneficially Owned (Instr. 4)	3. Ownership Form: Direct (D) or Indirect (I) (Instr. 5)	4. Nature of Indirect Beneficial Ownership (Instr. 5)
Common	96.323 (1)	I	By 401(k) Plan

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

SEC 1473 (7-02)

Persons who respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB control number.

**Table II - Derivative Securities Beneficially Owned (e.g., puts, calls, warrants, options, convertible securities)**

1. Title of Derivative Security (Instr. 4)	2. Date Exercisable and Expiration Date (Month/Day/Year)		3. Title and Amount of Securities Underlying Derivative Security (Instr. 4)		4. Conversion or Exercise Price of Derivative Security	5. Ownership Form of Derivative Security: Direct (D) or Indirect (I) (Instr. 5)	6. Nature of Indirect Beneficial Ownership (Instr. 5)
	Date Exercisable	Expiration Date	Title	Amount or Number of Shares			
Stock Option (Right-to-Buy)	04/02/2018	04/02/2025	Common	1,340	\$ 136.82	D	
Stock Option (Right-to-Buy)	04/02/2017	04/02/2024	Common	350	\$ 149.34	D	

**Reporting Owners**

Reporting Owner Name / Address	Relationships			
	Director	10% Owner	Officer	Other
JACKSON DONALD G 500 JACKSON STREET COLUMBUS, IN 47201			VP and Treasurer	

**Signatures**

/s/ Mark Sifferlen, Attorney-In-Fact		05/01/2015
**Signature of Reporting Person		Date

**Explanation of Responses:**

\* If the form is filed by more than one reporting person, see Instruction 5(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).

The number of shares is based on the dollar value of the reporting person's interest in the Cummins Stock Fund under the Company's 401(k) plan as most recently provided (1) by the plan. The actual number of shares underlying the interest is not known since the Cummins Stock Fund is a unitized account consisting of approximately 98% common stock and 2% cash or cash equivalents.

**Remarks:**

jacksonpoa.txt

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.

POWER OF ATTORNEY

I, Donald G. Jackson, Vice President and Treasurer of Cummins Inc. (the "Corporation"), hereby authorize and designate each of Marya M. Rose, Mark J. Sifferlen, Marsha L. Hunt and Patrick J. Ward, my agent and attorney-in-fact, with full power of substitution, to:

- (1) prepare and sign on my behalf any Form 3, Form 4 or Form 5 and any amendments thereto, under Section 16(a) of the Securities Exchange Act of 1934 (the "Exchange Act") that are necessary or advisable for the undersigned to file under Section 16(a) and file the same with the Securities and Exchange Commission and each stock exchange on which the Corporation's stock is listed;
- (2) prepare and sign on my behalf any Form 144 Notice, and any amendments thereto, pursuant to Rule 144 under the Securities Act of 1933 that is necessary or advisable for the undersigned to file pursuant to Rule 144 and file the same with the Securities and Exchange Commission; and
- (3) do anything else which any of them in his or her discretion deems necessary or proper in connection with the foregoing.

The undersigned hereby grants to each such attorney-in-fact full power and authority to do and perform any and every act and thing whatsoever requisite, necessary or proper to be done in the exercise of any of the rights and powers herein granted, as fully to all intents and purposes as the undersigned might or could do if personally present, with full power of substitution or revocation, hereby ratifying and confirming all that each such attorney-in-fact (or such attorney-in-fact's substitute or substitutes) shall lawfully do or cause to be done by virtue of this power of attorney and the rights and powers herein granted. The undersigned acknowledges that each attorney-in-fact, in serving in such capacity at the request of the undersigned, is not assuming, nor is such attorney-in-fact's substitute or substitutes or the Corporation assuming, any of the undersigned's responsibilities to comply with the Exchange Act.

This power of attorney shall become effective as of the date hereof and shall remain in effect as long as I am subject to Section 16 with respect to the Corporation, and shall not be affected by my subsequent disability or incompetence, unless otherwise revoked in writing by the undersigned.

Signed: /s/ Donald G. Jackson