CUMMINS INC	
Form 8-K	
February 01, 2011	
UNITED STATES	
SECURITIES AND EXC	HANGE COMMISSION
WASHINGTON, DC 205	549

FORM 8-K

CURRENT REPORT

PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

Date of Report: February 1, 2011

CUMMINS INC.

(Exact name of registrant as specified in its charter)

1-4949 35-0257090 Indiana

(State or other Jurisdiction of (Commission File Number) (I.R.S. Employer Identification Incorporation) No.)

500 Jackson Street P. O. Box 3005 Columbus, IN 47202-3005 (Principal Executive Office) (Zip Code)

Registrant's telephone number, including area code: (812) 377-5000

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions (see General Instruction A.2. below):

[]	Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)

Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)

- Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
- [] Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

Item 2.02. Results of Operations and Financial Condition.

On February 1, 2011, Cummins Inc. issued a press release regarding its release of fourth quarter results.

Item 7.01. Regulation FD Disclosure

The following information is furnished pursuant to Item 2.02, "Results of Operations and Financial Condition" and Item 7.01, "Regulation FD Disclosure."

On February 1, 2011, Cummins Inc. (Cummins, the Company, the registrant, we, our, or, us) issued the attac release reporting its financial results for the fourth quarter of 2010. A copy of Cummins' press release is attached hereto as Exhibit 99 and hereby incorporated by reference.

Item 9.01. Financial Statements and Exhibits.

(d) The following exhibit is furnished herewith:

99-Press Release dated February 1, 2011

SIGNATURE

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

Date: February 1, 2011

CUMMINS INC.

/s/ Marsha L. Hunt

Marsha L. Hunt Vice President - Corporate Controller (Principal Accounting Officer)