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CLIENT/MATTER NUMBER
089934-0381

January 11, 2024

VIA E-MAIL (shareholderproposals@sec.gov)
U.S. Securities and Exchange Commission
Division of Corporation Finance
Office of Chief Counsel
100 F Street, N.E.
Washington, DC 20549

Re: **Cummins Inc. – 2024 Annual Meeting Omission of Shareholder Proposal of Boston Common Asset Management Pursuant to Securities Exchange Act of 1934 – Rule 14a-8**

Dear Ladies and Gentlemen:

This letter is submitted on behalf of our client, Cummins Inc. (the “Company” or “Cummins”), pursuant to Rule 14a-8 under the Securities Exchange Act of 1934, as amended (the “Exchange Act”). The Company has received the shareholder proposal and related correspondence attached as Exhibit A hereto (the “Proposal”) submitted by Boston Common Asset Management (the “Proponent”) for inclusion in the Company’s form of proxy, proxy statement and other proxy materials (together, the “Proxy Materials”) for its 2024 annual meeting of shareholders (the “2024 Annual Meeting”). In reliance on Rule 14a-8 under the Exchange Act, the Company intends to omit the Proposal from the Proxy Materials pursuant to Rule 14a-8(e), as the Company did not receive the Proposal before the deadline for submitting shareholder proposals to the Company.

We respectfully request the concurrence of the Staff of the Division of Corporation Finance (the “Staff”) of the Securities and Exchange Commission (the “Commission”) that no enforcement action will be recommended if the Company omits the Proposal from the Proxy Materials.

Pursuant to Section C of Staff Legal Bulletin No. 14D (November 7, 2008) (“SLB 14D”), the Company has submitted this letter and the related exhibits to the Staff via email to shareholderproposals@sec.gov no later than 80 calendar days before the Company intends to file its definitive Proxy Materials with the Commission. Also, in accordance with Rule 14a-8(j), a copy of this letter and related exhibits is being simultaneously provided by email on this date to the Proponent informing it of the Company’s intention to exclude the Proposal from the Proxy Materials.

The Company agrees to promptly forward to the Proponent any Staff response to the Company’s no-action request that the Staff transmits to the Company by mail, email and/or facsimile. Rule 14a-8(k) and SLB 14D provide that a shareholder proponent is required to send to the company a copy of any correspondence which the proponent elects to submit to the Commission or the Staff.

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Accordingly, the Company hereby informs the Proponent that the undersigned on behalf of the Company is entitled to receive from the Proponent a concurrent copy of any additional correspondence submitted to the Commission or the Staff relating to the Proposal.

I. The Proposal

The Proposal sets forth the following resolution to be voted on by shareholders at the 2024 Annual Meeting:

Resolved, the shareholders of Cummins request the preparation of a report, updated annually, disclosing:

1. Company policy and procedures governing lobbying, both direct and indirect, and grassroots lobbying communications.
2. Payments by Cummins used for (a) direct or indirect lobbying or (b) grassroots lobbying communications, in each case including the amount of the payment and the recipient.
3. Cummins' membership in and payments to any tax-exempt organization that writes and endorses model legislation;
4. Description of management's decision-making process and the Board's oversight for making payments described above.

For purposes of this proposal, a "grassroots lobbying communication" is a communication directed to the general public that (a) refers to specific legislation or regulation, (b) reflects a view on the legislation or regulation and (c) encourages the recipient of the communication to take action with respect to the legislation or regulation. "Indirect lobbying" is lobbying engaged in by a trade association or other organization of which Cummins is a member.

Both "direct and indirect lobbying" and "grassroots lobbying communications" include efforts at the local, state and federal levels.

The report shall be presented to the Audit Committee and posted on Cummins' website.

The cover letter and the Proposal, along with the statement in support of the Proposal (the "Supporting Statement"), and a copy of the correspondence with the Proponent are attached to this letter as Exhibit A.

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II. Background

The Company first became aware of the Proposal on Monday, December 11, 2023, when Sharon R. Barner, Vice President and Chief Administrative Officer, received an email from the Proponent (the “December 11 Email”). The December 11 Email included what appeared to be a reply to a prior email also to Ms. Barner dated Tuesday, November 28, 2023 (the “November Email”) and included a proof of ownership attachment (see Exhibit A). Ms. Barner received an additional email from the Proponent on Friday, December 15, 2023 (the “December 15 Email”) and, together with the December 11 Email, the “December Emails”). The December 15 Email included a reply to the December 11 Email inquiring whether Ms. Barner had received the November Email and the Proposal.

After receiving the December Emails, Ms. Barner reviewed her email and spam folder to confirm she had not previously received the November Email. Ms. Barner could not find any evidence that she had received the November Email or any other correspondence from the Proponent regarding the Proposal prior to her receipt of the December 11 Email on Monday, December 11, 2023.

After finding no evidence of the November Email, the Company reviewed its records to confirm whether a paper copy of the Proposal had been received by mail to the Company’s address, as set forth as the address at which shareholders may write the Secretary in the Company’s proxy statement for the 2023 annual meeting filed with the SEC on March 27, 2023 (the “2023 Proxy Statement”). After review, the Company concluded that it had never received a paper copy of the Proposal.

The Company’s investor relations office directed the Company’s Information Technology (IT) Department to conduct a review of its records with respect to inbound email from the Proponent. Upon review, the Company’s IT Department concluded that the Proponent’s email was not delivered to Ms. Barner’s email inbox and instead was blocked and sent to quarantine by the Company’s email vendor. When the Proponent attempted to send the November Email on November 28, 2023, it was designated as malicious and thus blocked and quarantined as potential spam and not actually received by anyone at the Company according to records that the IT Department was able to retrieve. Because quarantined emails are automatically deleted by the Company’s email security vendor after 7 days, the Company has been unable to retrieve the email, although records of an email from the Proponent having been blocked and quarantined on November 28, 2023 have been identified by the Company’s IT Department. Neither of the December Emails was blocked and therefore they each were received by Ms. Barner in her inbox, prompting the review described above.

On December 15, 2023, the Company contacted the Proponent to obtain a copy of the Proposal and cover letter, which the Proponent provided in an email on January 2, 2024 (see Exhibit A).

January 11, 2024

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III. Basis for Exclusion**The Proposal May be Excluded Pursuant to Rule 14a-8(e) Because the Company Did Not Receive the Proposal Before the Deadline for Submitting Shareholder Proposals**

The Company respectfully requests that the Staff concur with its view that the Proposal may be excluded from the Proxy Materials pursuant to Rule 14a-8(e) because the Company did not receive the Proposal from the Proponent before the November 28, 2023 deadline for submitting shareholder proposals to the Company. The deadline was clearly disclosed in the Company's 2023 Proxy Statement:

“Shareholders may submit proposals to be considered for shareholder action at our 2024 annual meeting of shareholders and inclusion in our proxy statement and proxy card if they do so in accordance with the appropriate regulations of the SEC. For such proposals to be considered for inclusion in our proxy statement and form of proxy card for our 2024 annual meeting of shareholders, they must be received by our Secretary no later than November 28, 2023.”

However, the November Email was not delivered prior to the deadline on November 28, 2023. The Proponent also did not send a hard copy to the mailing address for the Company's Corporate Secretary included in the Company's 2023 Proxy Statement. Furthermore, Staff Legal Bulletin No. 14 (July 13, 2001) emphasizes that “[t]o avoid exclusion on the basis of untimeliness, a shareholder should submit his or her proposal well in advance of the deadline” Staff Legal Bulletin No. 14C (June 28, 2005) states that “[a] shareholder proponent is encouraged to submit a proposal . . . by a means that allows him or her to determine when the proposal or response was received by the company” The Staff further noted in Staff Legal Bulletin No. 14L (November 3, 2021) (“SLB 14L”) that “[e]mail delivery confirmations and company server logs may not be sufficient to prove receipt of emails as they only serve to prove that emails were sent. In addition, spam filters . . . can prevent an email from being delivered to the appropriate recipient.” As such, in SLB 14L, the Staff suggested that senders should seek a reply email from the intended recipient acknowledging receipt. The November Email, which was sent on the deadline to submit shareholder proposals, did not request acknowledgment of receipt, and the Proponent did not follow up with the Company until December 11, 2023, 13 days after the November 28, 2023 submission deadline. As such, the Proponent has not been able to provide proof of email delivery prior to the deadline for submitting proposals.

In *Kroger* (Apr. 25, 2023), the Staff concurred in the exclusion of a proposal where the company did not receive a proposal submitted by email from the proponent where the email was blocked by the email security vendor as a potentially malicious email. See also *Charles River Laboratories International Inc.* (Mar. 17, 2021) (same) and *Teladoc Health, Inc.* (Mar. 20, 2020) (same). The Staff has concurred in other instances where the submission of a shareholder proposal by

January 11, 2024

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email was not properly received (e.g., *Discover Financial Services* (Mar. 20, 2020) (the proponent submitted the proposal via email to two company employees who no longer worked for the company and to an email address that did not belong to Discover); *Sprint Corp.* (Aug. 1, 2018) (the proponent submitted the proposal via email to a company employee who no longer worked for the company and to an employee who was not an attorney); *Alcoa, Inc.* (Jan. 12, 2009) (the proponent submitted a proposal by email to the company's investor relations department and by facsimile to a number that was not in the company's principal executive offices). In this case, the Company's email vendor flagged the Proponent's email as malicious, quarantined the email and prevented delivery.

Importantly, the Company did not receive any indication that the Proponent had sent a shareholder proposal and, as discussed above, Ms. Barner did not receive any request for confirmation or other communication from the Proponent or any other inquiry that would suggest that the Proposal had been submitted until Monday, December 11, 2023, which was 13 days after the November 28, 2023 deadline for submission of proposals had passed. The Proponent did not submit the proposal "well in advance of the deadline" or "by means that allow him or her to determine when the Proposal or response was received by the Company," in accordance with Staff Legal Bulletin No. 14 and Staff Legal Bulletin No. 14C. When the Proponent did not receive confirmation of receipt from the Company within a reasonable timeframe, the Proponent should have followed up with the Company to confirm that the Proposal had been properly submitted before the expiration of the November 28, 2023 deadline.

Finally, Rule 14a-8(f) states that "[a] company need not provide [the proponent with] such notice of a deficiency if the deficiency cannot be remedied, such as if you fail to submit a proposal by the company's properly determined deadline." Because the failure to timely submit a shareholder proposal is a deficiency that cannot be remedied, the Company is not required to provide the Proponent with the 14-day notice and an opportunity to cure under Rule 14a-8(f) in order to exclude the proposal under Rule 14a-8(e).

The Company therefore requests that the Staff concur that the Proposal may properly be excluded from the Proxy Materials because it was not properly submitted to the Company within the time frame required under Rule 14a-8(e).

IV. Conclusion

For the foregoing reasons, please confirm that the Staff will not recommend any enforcement action to the Commission if the Proposal is omitted from the Proxy Materials.

Should the Staff disagree with our conclusions regarding the omission of the Proposal, or should any additional information be desired in support of the Company's position, we would appreciate an opportunity to confer with the Staff concerning these matters prior to the issuance of the Staff's Rule 14a-8 response.



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January 11, 2024

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If we can provide additional correspondence to address any questions that the Staff may have with respect to this no-action request, please do not hesitate to call me at 414-319-7336 or contact me via email at jhille@foley.com.

Sincerely,

/s/ Jason M. Hille

Jason M. Hille

Attachments

cc:

Sharon R. Barner
Nicole Y. Lamb-Hale
Karen M. Weber
Cummins Inc.

Steve R. Barth
Phillip M. Goldberg
Foley & Lardner LLP

Amy Orr
Lauren Compere
Steven Heim
Boston Common Asset Management

Exhibit A

Shareholder Proposal and Related Correspondence

From: [Amy Orr](#)
To: Sharon.Barner@Cummins.com
Cc: [Lauren Compere](#); [Steven Heim](#)
Subject: RE: Boston Common Lead Filer_ Cummins, Inc. Lobbying Disclosure_ 2024 AGM
Date: Monday, December 11, 2023 10:40:50 AM
Attachments: [Cummins Proof of Ownership 11.28.2023.pdf](#)

EXTERNAL SENDER: This email originated outside of Cummins. Do not click links or open attachments unless you verify the sender and know the content is safe.

Sharon,

Please find, attached, Boston Common's proof of ownership letter signed by our custodian, US Bank, as of the date of filing our shareholder proposal with Cummins. Please let us know at your earliest convenience if you would like to set up a time to discuss the proposal in greater detail.

Best,

Amy

Amy Orr
she/her/hers

Director of US Shareholder Engagement
Boston Common Asset Management
www.bostoncommonasset.com

From: Amy Orr
Sent: Tuesday, November 28, 2023 11:39 AM
To: Sharon.Barner@Cummins.com
Cc: Lauren Compere <LCompere@bostoncommonasset.com>; Steven Heim <SHeim@bostoncommonasset.com>
Subject: Boston Common Lead Filer_ Cummins, Inc. Lobbying Disclosure_ 2024 AGM

Dear Sharon,

Please find the attached shareholder proposal which Boston Common Asset Management is filing out of concern about gaps in Cummins' lobbying disclosure. Our rationale is further outlined in the attached cover letter and shareholder proposal.

We have long been part of the investor dialogue under Climate Action 100+, where lobbying disclosure has been a topic of discussion. We look forward to continuing our productive dialogue on this and other important topics on the CA 100+ agenda. We are available to meet with your team on

the following dates: December 12th, 13th, or 14th between noon and 2PM ET. Please let us know if there is a window here that works for your team. If not, please feel free to propose additional times that work and we will do our best to accommodate your calendar.

Sincerely,

Amy

Amy Orr
she/her/hers

Director of US Shareholder Engagement
Boston Common Asset Management
www.bostoncommonasset.com

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November 28, 2023

Cummins Inc.
500 Jackson Street P.O. Box 3005
Columbus, Indiana 47202-3005
Telephone: (812) 377-3609

Attention: Sharon Barner, Vice President & Corporate Secretary Sent via email:
Sent via email to: Sharon.Barner@Cummins.com

Re: Shareholder proposal submitted by Boston Common Asset Management

Dear Corporate Secretary,

I am writing concerning a shareholder proposal (the "Proposal") submitted to Cummins, Inc. (the "Company") by Boston Common Asset Management.

As of November 28, 2023, Boston Common ESG Impact U.S. Equity Fund (BCAMX) beneficially owned, and had beneficially owned continuously for at least one year, shares of the Company's common stock worth at least \$25,000 (the "Shares")."

US Bank has acted as record holder of the Shares and is a DTC participant. If you require any additional information, please do not hesitate to contact me at craig.benton@usbank.com.

Very truly yours,



Craig Benton
Treasurer

From: [Amy Orr](#)
To: Sharon.Barner@Cummins.com
Subject: RE: Boston Common Lead Filer_ Cummins, Inc. Lobbying Disclosure_ 2024 AGM
Date: Friday, December 15, 2023 11:21:49 AM

EXTERNAL SENDER: This email originated outside of Cummins. Do not click links or open attachments unless you verify the sender and know the content is safe.

Sharon,

I'm writing to check in to make sure that you received our shareholder proposal, filed on November 28th. We would like to discuss this proposal with you and your team at your earliest convenience. While we missed the initial dates proposed in our cover letter, we would be happy to arrange a time to discuss the proposal in early January. Please let us know what times are convenient for you.

Kind regards,

Amy

Amy Orr
she/her/hers

Director of US Shareholder Engagement
Boston Common Asset Management
www.bostoncommonasset.com

From: Amy Orr
Sent: Monday, December 11, 2023 11:41 AM
To: Sharon.Barner@Cummins.com
Cc: Lauren Compere <LCompere@bostoncommonasset.com>; Steven Heim <SHeim@bostoncommonasset.com>
Subject: RE: Boston Common Lead Filer_ Cummins, Inc. Lobbying Disclosure_ 2024 AGM

Sharon,

Please find, attached, Boston Common's proof of ownership letter signed by our custodian, US Bank, as of the date of filing our shareholder proposal with Cummins. Please let us know at your earliest convenience if you would like to set up a time to discuss the proposal in greater detail.

Best,

Amy

Amy Orr

she/her/hers

Director of US Shareholder Engagement
Boston Common Asset Management
www.bostoncommonasset.com

From: Amy Orr
Sent: Tuesday, November 28, 2023 11:39 AM
To: Sharon.Barner@Cummins.com
Cc: Lauren Compere <LCompere@bostoncommonasset.com>; Steven Heim <SHeim@bostoncommonasset.com>
Subject: Boston Common Lead Filer_ Cummins, Inc. Lobbying Disclosure_ 2024 AGM

Dear Sharon,

Please find the attached shareholder proposal which Boston Common Asset Management is filing out of concern about gaps in Cummins' lobbying disclosure. Our rationale is further outlined in the attached cover letter and shareholder proposal.

We have long been part of the investor dialogue under Climate Action 100+, where lobbying disclosure has been a topic of discussion. We look forward to continuing our productive dialogue on this and other important topics on the CA 100+ agenda. We are available to meet with your team on the following dates: December 12th, 13th, or 14th between noon and 2PM ET. Please let us know if there is a window here that works for your team. If not, please feel free to propose additional times that work and we will do our best to accommodate your calendar.

Sincerely,

Amy

Amy Orr
she/her/hers

Director of US Shareholder Engagement
Boston Common Asset Management
www.bostoncommonasset.com

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From: [Amy Orr](#)
To: [Cummins Investor Relations](#)
Cc: [Leigh Ann Clifford](#)
Subject: RE: Boston Common Lead Filer_ Cummins, Inc. Lobbying Disclosure_ 2024 AGM
Date: Tuesday, January 2, 2024 9:11:33 PM
Attachments: [Cummins Lobbying Disclosure Proposal BCAM Lead Filer Cover Letter.pdf](#)
[Cummins 2024 Lobbying Proposal Final.pdf](#)

EXTERNAL SENDER: This email originated outside of Cummins. Do not click links or open attachments unless you verify the sender and know the content is safe.

Sure thing. I had forwarded the attachments to the Cummins email again, but here they are again in case you didn't receive them.

Thank you, and please let me know if you would like to find time to meet to discuss the proposal in greater detail.

Best,

Amy

From: Amanda Lucas <amanda.lucas@cummins.com> **On Behalf Of** Cummins Investor Relations
Sent: Friday, December 15, 2023 5:27 PM
To: Amy Orr <aorr@bostoncommonasset.com>
Cc: Leigh Ann Clifford <LeighAnn.Clifford@Cummins.com>
Subject: RE: Boston Common Lead Filer_ Cummins, Inc. Lobbying Disclosure_ 2024 AGM

Hello Amy, would you kindly please reshare the attachment proposal and cover letter from the first correspondence? It was not attached in the current thread for us to review.

Amanda Lucas | IR Executive Assistant | Cummins Inc. | investor.relations@cummins.com | +1 812-377-3121

From: Amy Orr <aorr@bostoncommonasset.com>
Sent: Friday, December 15, 2023 12:22 PM
To: Sharon Barner <sharon.barner@cummins.com>
Subject: RE: Boston Common Lead Filer_ Cummins, Inc. Lobbying Disclosure_ 2024 AGM

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Kind regards,

Amy

Amy Orr
she/her/hers

Director of US Shareholder Engagement
Boston Common Asset Management
www.bostoncommonasset.com

From: Amy Orr
Sent: Monday, December 11, 2023 11:41 AM
To: Sharon.Barner@Cummins.com
Cc: Lauren Compere <LCompere@bostoncommonasset.com>; Steven Heim <SHeim@bostoncommonasset.com>
Subject: RE: Boston Common Lead Filer_ Cummins, Inc. Lobbying Disclosure_ 2024 AGM

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Best,

Amy

Amy Orr
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Director of US Shareholder Engagement
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To: Sharon.Barner@Cummins.com
Cc: Lauren Compere <LCompere@bostoncommonasset.com>; Steven Heim <SHeim@bostoncommonasset.com>

Subject: Boston Common Lead Filer_ Cummins, Inc. Lobbying Disclosure_ 2024 AGM

Dear Sharon,

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We have long been part of the investor dialogue under Climate Action 100+, where lobbying disclosure has been a topic of discussion. We look forward to continuing our productive dialogue on this and other important topics on the CA 100+ agenda. We are available to meet with your team on the following dates: December 12th, 13th, or 14th between noon and 2PM ET. Please let us know if there is a window here that works for your team. If not, please feel free to propose additional times that work and we will do our best to accommodate your calendar.

Sincerely,

Amy

Amy Orr
she/her/hers

Director of US Shareholder Engagement

Boston Common Asset Management
www.bostoncommonasset.com

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November 28, 2023

Cummins Inc.
500 Jackson Street P.O. Box 3005
Columbus, Indiana 47202-3005
Telephone: (812) 377-3609

Attention: Sharon Barner, Vice President & Corporate Secretary
Sent via email: Sharon.Barner@Cummins.com

Dear Mrs. Sharon Barner,

Boston Common Asset Management is a global investment manager that specializes in sustainable and responsible global equity strategies. The Boston Common ESG Impact US Equity Fund, a long-term investor, is a long-term shareholder of Cummins, Inc. (“Cummins”).

We are filing this shareholder proposal out of concern about notable gaps in Cummins’ lobbying disclosure. While we appreciate Cummins disclosure of dues paid to trade associations above \$50,000, Cummins fails to disclose its total payments to trade associations, nor any payments to social welfare groups (SWGs), to shareholders. We also see room for improvement in disclosure about Cummins policies governing lobbying decisions. We are further concerned about Cummins’ affiliations with certain trade associations whose lobbying expenditures may be working against Cummins’ stated climate commitments. We think this represents a reputational risk to the company. The enhanced disclosure requested in this proposal will allow investors a more complete picture of Cummins’ lobbying activities and further assess alignment with Cummins’ stated positions.

Boston Common Asset Management is the lead filer for the enclosed proposal for inclusion in the 2024 proxy statement, in accordance with Rule 14a-8 of the General Rules and Regulations of the Securities Exchange Act of 1934. The Boston Common ESG Impact US Equity Fund has been a shareholder continuously holding at least \$25,000 in market value of Cummins stock. The verification of ownership by our custodian will follow under separate cover. We will continue to invest in at least the requisite number of shares for proxy resolutions through the annual shareholders’ meeting. One of the filers will attend the Annual Meeting to present the resolution as required by SEC rules.

We look forward to having productive dialogue with the Company on this important issue. Per SEC requirements, we are available to meet with the Company via teleconference on the following dates: December 12th, 13th, or 14th between noon and 2PM ET.

Sincerely,

Amy Orr, Director, U.S. Shareholder Engagement
aorr@bostoncommonasset.com

Lauren Compere, Managing Director, Head of Stewardship & Engagement
lcompere@bostoncommonasset.com

Resolved, the shareholders of Cummins request the preparation of a report, updated annually, disclosing:

1. Company policy and procedures governing lobbying, both direct and indirect, and grassroots lobbying communications.
2. Payments by Cummins used for (a) direct or indirect lobbying or (b) grassroots lobbying communications, in each case including the amount of the payment and the recipient.
3. Cummins' membership in and payments to any tax-exempt organization that writes and endorses model legislation;
4. Description of management's decision-making process and the Board's oversight for making payments described above.

For purposes of this proposal, a "grassroots lobbying communication" is a communication directed to the general public that (a) refers to specific legislation or regulation, (b) reflects a view on the legislation or regulation and (c) encourages the recipient of the communication to take action with respect to the legislation or regulation. "Indirect lobbying" is lobbying engaged in by a trade association or other organization of which Cummins is a member.

Both "direct and indirect lobbying" and "grassroots lobbying communications" include efforts at the local, state and federal levels.

The report shall be presented to the Audit Committee and posted on Cummins' website.

Supporting Statement

Full disclosure of Cummins' lobbying activities and expenditures is needed to assess whether Cummins' lobbying is consistent with its expressed goals and in stockholders' best interests. Cummins spent \$49,638,000 from 2010 – 2022 on federal lobbying. This does not include state lobbying, where Cummins also lobbies but disclosure is uneven or absent. And Cummins also lobbies abroad, spending between €500,000–599,000 on lobbying in Europe for 2022.

Companies can give unlimited amounts to third party groups that spend millions on lobbying and often undisclosed grassroots activity.¹ Cummins does disclose dues payments to trade associations above \$50,000 used for lobbying. But Cummins fails to disclose its total payments to trade associations, nor any payments to social welfare groups (SWGs), to shareholders. Cummins discloses dues used for lobbying by the Business Roundtable (BRT), Engine Manufacturers Association, National Association of Manufacturers and US Chamber Commerce. But Cummins' current disclosure omits memberships in many trade associations that lobby, including the Association of Equipment Manufacturers, Energy Technology Forum and the National Electrical Manufacturers Association, and leaves out all SWGs.

We are concerned that Cummins' lack of disclosure presents reputational risk when its lobbying contradicts company public positions. For example, Cummins supports addressing climate change, yet the BRT lobbied against the Inflation Reduction Act² and the Chamber reportedly has been a "central actor" in dissuading climate legislation over a two-decade period.³ Truck manufacturers like Cummins tout an electric future, yet the Engine Manufacturers Association reportedly has pushed to weaken tougher federal rules

¹ <https://theintercept.com/2019/08/06/business-group-spending-on-lobbying-in-washington-is-at-least-double-whats-publicly-reported/>.

² <https://www.theguardian.com/environment/2022/aug/19/top-us-business-lobby-group-climate-action-business-roundtable>.

³ <https://www.washingtonpost.com/politics/2023/08/02/climate-group-pushes-big-tech-exit-nations-largest-business-lobby/>.

curbing greenhouse gases.⁴ And while Cummins does not belong to the controversial American Legislative Exchange Council,⁵ it is represented by the Chamber, which sits on its Private Enterprise Advisory Council.⁶

Cummins should expand its lobbying disclosure.

⁴ <https://www.washingtonpost.com/climate-environment/2022/10/18/electric-truck-transition/>.

⁵ <https://www.wbur.org/hereandnow/2023/03/22/esg-investing-fossil-fuels>.

⁶ <https://ohiocapitaljournal.com/2023/09/06/coming-soon-in-ohio-alec-releases-new-raft-of-model-legislation/>.