



DIVISION OF  
CORPORATION FINANCE  
Mail Stop 3030

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

June 22, 2009

Marsha L. Hunt  
Vice President – Corporate Controller  
Cummins, Inc.  
500 Jackson Street, Box 3005  
Columbus, Indiana 47202-3005

**RE: Cummins, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2008**  
**Filed February 27, 2009**  
**File No. 001-04949**

Dear Ms. Hunt:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Brian Cascio  
Accounting Branch Chief