



DIVISION OF
CORPORATION FINANCE

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

June 21, 2012

Via Facsimile

Patrick J. Ward
Vice President and Chief Financial Officer
Cummins Inc.
500 Jackson Street
Box 3005
Columbus, IN 47202

**Re: Cummins Inc.
Form 10-K for the Fiscal Year Ended December 31, 2011
Filed February 21, 2012
File No. 1-4949**

Dear Mr. Ward:

We refer you to our comment letter dated May 15, 2012 regarding business contacts with Iran, Syria, Sudan and Cuba. We have completed our review of this subject matter. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Cecilia Blye

Cecilia Blye, Chief
Office of Global Security Risk

cc: Amanda Ravitz
Assistant Director
Division of Corporation Finance