



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4628

May 22, 2018

Via E-Mail

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

**Re: Cummins, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2017**  
**Filed February 14, 2018**  
**File No. 1-4949**

Dear Mr. Ward:

We refer you to our comment letter dated April 17, 2018 regarding business contacts with Syria and Sudan. We have completed our review of this subject matter. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Cecilia Blye

Cecilia Blye, Chief  
Office of Global Security Risk

cc: Sharon Barner  
Vice President and General Counsel

Amanda Ravitz  
Assistant Director