August 20, 2010

**VIA E-MAIL**

Ms. Mary L. Schapiro
Chairman
U.S. Securities and Exchange Commission
100 F. Street, NE
Washington, D.C. 20549-1090

Re: Facilitating Shareholder Director Nominations

Dear Chairman Shapiro:

As the Commission seeks to issue its final rule on facilitating shareholder director nominations ("proxy access"), I appreciate the opportunity to again express Cummins views on this important proposal. This letter is meant to supplement more detailed comments filed in August 2009.

Cummins is a corporation of complementary business units that design, manufacture, distribute and service engines and related technologies, including fuel systems, controls, air handling, filtration, exhaust aftertreatment and electrical power generation systems. Headquartered in Columbus, Indiana, we serve customers in approximately 190 countries and territories through a network of more than 500 company-owned and independent distributor locations and approximately 5,200 dealer locations. We reported net income of $428 million on sales of $10.8 billion in 2009.

Cummins has long been committed to good corporate governance and has adopted formal corporate governance principles and practices, such as the annual election of all directors by a majority vote, to ensure that our shareholders play an active role in our management. We disagree with the Commission's assertion that mandatory federal proxy access rules will result in better governance of corporations. On the contrary, we are concerned that special interest groups such as hedge funds, unions and shareholder activists will have increased ability to take greater control of corporations to push an aggressive short-term agenda. Nonetheless, if the Commission proceeds with issuing final rules as expected, I wish to weigh-in on the need for a workable rule that will empower longer-term shareholders and discourage special interest groups not interested in long term sustainability of the corporation

Here are our recommendations for a fair rule that will strengthen significant longer-term shareholders and mitigate any negative, unintended consequences.

**Tim Solso**
*Chairman*
*Chief Executive Officer*

Cummins Inc.
One American Square
Suite 1800
Indianapolis, IN 46282 USA

Phone 1 317 610 2466
Fax 1 317 610 2550
cummins.com
tim.m.solso@cummins.com

- Raise the shareholder ownership percentage to 5% from 1% for large accelerated filers (and do not allow group aggregation).

- Require a two-year continuous holding period instead of one year.

- Limit the number of proxy access director nominees to one and give priority to the largest and/or longest shareholder nominators, not the first nominator.

- Require a cooling off period of two years before allowing repeat use of the rule by those who have previously tried and failed.

- Allow each company's shareholders to self-determine and adopt different proxy access requirements (either more or less stringent) if they so desire.

- Delay implementation of the rule until the 2012 proxy season to provide adequate time to implement a new proxy access regime.

Thank you for your time and consideration of our recommendations. Please call me or Emily Foster at 202-393-8585 if you or your staff have any questions or wish to discuss further.

Sincerely,

Tim Solso

Tim Solso

Cummins Inc.
One American Square - Suite 1800
Indianapolis, IN 46282 USA
Phone 1 317 610 2522
Fax 1 317 610 2550
cummins.com