

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