

CUMMINS INC  
Form 8-K  
October 25, 2011  
**UNITED STATES**  
**SECURITIES AND EXCHANGE COMMISSION**  
**WASHINGTON, DC 20549**

**FORM 8-K**

**CURRENT REPORT**

PURSUANT TO SECTION 13 OR 15(d) OF THE  
SECURITIES EXCHANGE ACT OF 1934

**Date of Report:** October 25, 2011

**CUMMINS INC.**

(Exact name of registrant as specified in its charter)

**Indiana**

(State or other Jurisdiction of  
Incorporation)

**1-4949**

(Commission File Number)

**35-0257090**

(I.R.S. Employer Identification  
No.)

**500 Jackson Street**

**P. O. Box 3005**

**Columbus, IN 47202-3005**

**(Principal Executive Office) (Zip Code)**

Registrant's telephone number, including area code: **(812) 377-5000**

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions (*see* General Instruction A.2. below):

Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)

Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)

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- Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
  
  - Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))
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**Item 2.02. Results of Operations and Financial Condition.**

On October 25, 2011, Cummins Inc. issued a press release regarding its release of third quarter results.

**Item 7.01. Regulation FD Disclosure**

The following information is furnished pursuant to Item 2.02, "Results of Operations and Financial Condition" and Item 7.01, "Regulation FD Disclosure."

On October 25, 2011, Cummins Inc. ( Cummins, the Company, the registrant, we, our, or, us ) issued the attached release reporting its financial results for the third quarter of 2011. A copy of Cummins' press release is attached hereto as Exhibit 99 and hereby incorporated by reference.

**Item 9.01. Financial Statements and Exhibits.**

(d) The following exhibit is furnished herewith:

99-Press Release dated October 25, 2011

**SIGNATURE**

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

Date: October 25, 2011

CUMMINS INC.

**/s/ Marsha L. Hunt**

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Marsha L. Hunt  
Vice President - Corporate Controller  
(Principal Accounting Officer)

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**CUMMINS INC. AND SUBSIDIARIES**  
**CONDENSED CONSOLIDATED STATEMENTS OF INCOME**  
(Unaudited) (a)

In millions, except per share amounts	Three months ended		September 26, 2010
	September 25, 2011	June 26, 2011	
<b>NET SALES</b>	\$ 4,626	\$ 4,641	\$ 3,401
Cost of sales	3,438	3,438	2,571
<b>GROSS MARGIN</b>	<b>1,188</b>	1,203	830
<b>OPERATING EXPENSES AND INCOME</b>			
Selling, general and administrative expenses	489	463	375
Research, development and engineering expenses	164	157	103
Equity, royalty and interest income from investees (Note 1)	102	117	88
Gain on sale of business (Note 2)	-	68	-
Other operating (expense) income, net	2	-	(5)
<b>OPERATING INCOME</b>	<b>639</b>	768	435
Interest income	9	10	6
Interest expense	11	13	11
Other income (expense), net	(8)	(3)	8
<b>INCOME BEFORE INCOME TAXES</b>	<b>629</b>	762	438
Income tax expense (Note 3)	157	225	129
<b>CONSOLIDATED NET INCOME</b>	<b>472</b>	537	309
Less: Net income attributable to noncontrolling interests	20	32	26
<b>NET INCOME ATTRIBUTABLE TO CUMMINS INC.</b>	<b>\$ 452</b>	\$ 505	\$ 283
<b>EARNINGS PER COMMON SHARE ATTRIBUTABLE TO CUMMINS INC.</b>			
Basic	\$ 2.35	\$ 2.61	\$ 1.45
Diluted	\$ 2.35	\$ 2.60	\$ 1.44

**WEIGHTED AVERAGE SHARES OUTSTANDING**

Basic	<b>192.1</b>	193.8	195.8
Diluted	<b>192.7</b>	194.4	196.3