

CUMMINS INC  
Form 8-K  
July 31, 2012  
**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:** July 31, 2012

**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 July 31, 2012, Cummins Inc. ( Cummins, the Company, the registrant, we, our, or us ) issued the attached release reporting its financial results for the second quarter of 2012. 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 pursuant to Item 2.02 herewith:

99-Press Release dated July 31, 2012

**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: July 31, 2012

CUMMINS INC.

**/s/ Marsha L. Hunt**

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

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

<b>In millions, except per share amounts</b>	<b>Three months ended</b>		
	<b>July 1, 2012</b>	<b>April 1, 2012</b>	<b>June 26, 2011</b>
<b>NET SALES</b>	<b>\$ 4,452</b>	<b>\$ 4,472</b>	<b>\$ 4,641</b>
Cost of sales	<b>3,242</b>	3,274	3,438
<b>GROSS MARGIN</b>	<b>1,210</b>	1,198	1,203
<b>OPERATING EXPENSES AND INCOME</b>			
Selling, general and administrative expenses	<b>487</b>	475	463
Research, development and engineering expenses	<b>187</b>	181	157
Equity, royalty and interest income from investees (Note 1)	<b>104</b>	104	117
Gain on sale of businesses	<b>6</b>	-	68
Other operating income (expense), net	<b>2</b>	2	-
<b>OPERATING INCOME</b>	<b>648</b>	648	768
Interest income	<b>7</b>	8	10
Interest expense	<b>8</b>	8	13
Other income (expense), net	<b>14</b>	2	(3)
<b>INCOME BEFORE INCOME TAXES</b>	<b>661</b>	650	762
Income tax expense (Note 2)	<b>166</b>	175	225
<b>CONSOLIDATED NET INCOME</b>	<b>495</b>	475	537
Less: Net income attributable to noncontrolling interests	<b>26</b>	20	32
<b>NET INCOME ATTRIBUTABLE TO CUMMINS INC.</b>	<b>\$ 469</b>	\$ 455	\$ 505
<b>EARNINGS PER COMMON SHARE ATTRIBUTABLE TO CUMMINS INC.</b>			
Basic	<b>\$ 2.47</b>	\$ 2.39	\$ 2.61
Diluted	<b>\$ 2.47</b>	\$ 2.38	\$ 2.60
<b>WEIGHTED AVERAGE SHARES OUTSTANDING</b>			
Basic	<b>189.8</b>	190.4	193.8
Diluted			