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CUMMINS INC	
Form 8-K	
January 14, 2009	
UNITED STATES	
SECURITIES AND E	XCHANGE 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: January 14, 2009

CUMMINS INC.

(Exact name of registrant as specified in its charter)

Indiana 1-4949 35-0257090

(State or other Jurisdiction of (Commission File Number) (I.R.S. Employer Identification No.)

Incorporation)

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)
[]	Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))

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[] Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

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Item 5.02. Departure of Directors or Certain Officers; Election of Directors; Appointment of Certain Officers; Compensatory Arrangements of Certain Officers

In response to worsening economic conditions, Cummins Inc. (the "Company") has announced that in addition to previous cost reduction actions taken, it will reduce its professional workforce by at least 800 additional employees by the end of February, and will decrease the base salary of its officers, including principal executive officer, president and principal operating officer, principal financial officer, principal accounting officer and all other executive officers by 10% for all of 2009.

The Company's press release in connection with these actions is attached as an exhibit hereto.

(d) The following exhibit is furnished herewith:

99-Press Release dated January 13, 2009

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: January 14, 2009

CUMMINS INC. /s/ Marsha L. Hunt

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