

CUMMINS INC
Form 8-K/A
February 13, 2004

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, DC 20549**

FORM 8-K/A

CURRENT REPORT

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

Date of Report: February 13, 2004

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**

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Explanatory Note

This filing on Form 8-K/A amends the Form 8-K filed by Cummins Inc. on January 28, 2004. The amendment adds clarification to certain information that was contained in Exhibit 99.1 which included our press release announcing Cummins Inc. fourth quarter results. The clarification provides supplemental narrative regarding the disclosure and reconciliation of non-GAAP financial measures that was attached to the previously issued press release.

Item 7. Financial Statements and Exhibits

(c) Exhibits.

99.1 Press release dated January 27, 2004, adjusted for the item described above..

Item 12. Results of Operations and Financial Condition

On Tuesday January 27, 2004, Cummins Inc. issued a press release announcing its earnings for the fourth quarter and full-year ending December 31, 2003.

SIGNATURE

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

Date: February 13, 2004

Cummins Inc.

By: /s/ Susan K. Carter

Susan K. Carter
Vice President - Finance
and Chief Accounting Officer