

**Cummins Inc.**

500 Jackson Street  
Mail Code 60701  
Columbus, Indiana U.S.A. 47201

1450  
David C. Wright  
Senior Counsel

Via Telecopy and Overnight Courier

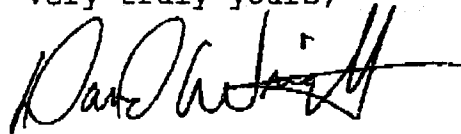
August 14, 2002

Jonathan G. Katz, Secretary  
Securities and Exchange Commission  
450 Fifth Street, N.W.  
Washington, DC 20549-0609

Ladies and Gentlemen:

Enclosed for filing with the Commission are statements under oath of the principal executive officer and the principal financial officer of Cummins Inc., made pursuant to Commission Order No. 4-460 requiring the filing of sworn statements pursuant to Section 21(a)(1) of the Securities Exchange Act of 1934.

Very truly yours,



enclosures

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AUG 14 2002

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OMB Number: 3235-0569  
Expires: January 31, 2003

**Statement Under Oath of Principal Executive Officer and Principal Financial Officer  
Regarding Facts and Circumstances Relating to Exchange Act Filings**

I, **Tom Linebarger**, state and attest that:

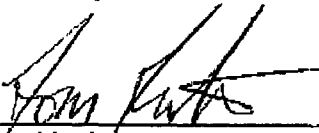
(1) To the best of my knowledge, based upon a review of the covered reports of Cummins Inc., and, except as corrected or supplemented in a subsequent covered report:

- no covered report contained an untrue statement of a material fact as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed); and
- no covered report omitted to state a material fact necessary to make the statements in the covered report, in light of the circumstances under which they were made, not misleading as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed).

(2) I have reviewed the contents of this statement with the Company's audit committee.

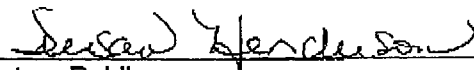
(3) In this statement under oath, each of the following, if filed on or before the date of this statement, is a "covered report":

- 2001 Annual Report on Form 10-K filed with the Commission of Cummins Inc.
- all reports on Form 10-Q, all reports on Form 8-K and all definitive proxy materials of Cummins Inc. filed with the Commission subsequent to the filing of the Form 10-K identified above; and
- any amendments to any of the foregoing.

  
 \_\_\_\_\_  
 Tom Linebarger  
 Vice President and Chief Financial Officer  
 (Principal Financial Officer)

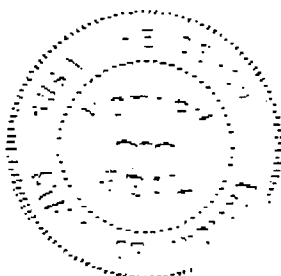
August 14, 2002

Subscribed and sworn to and  
before me this 14<sup>th</sup> day of  
AUGUST 2002.

  
 \_\_\_\_\_  
 Notary Public

County of Residence: BARTHOLOMEW

My Commission Expires: JULY 14, 2006



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