

PART III

Item 10. Directors and Executive Officers of the Registrant

The information required by Item 10 relating to identification of directors is incorporated by reference from “Election of Directors” in our Proxy Statement. Except as otherwise specifically incorporated by reference, the Proxy Statement is not deemed to be filed as part of this report.

Following are the names and ages of the executive officers of Cummins Inc., their positions with us as of January 31, 2008, and summaries of their backgrounds and business experience:

<u>Name and Age</u>	<u>Present Cummins Inc. position and year appointed to position</u>	<u>Principal position during the past five years other than Cummins Inc. position currently held</u>
Theodore M. Solso (60)	Chairman of the Board of Directors and Chief Executive Officer (2000)	
F. Joseph Loughrey (58)	Director, President and Chief Operating Officer (2005)	Executive Vice President and President—Engine Business (1999-2005)
Jean S. Blackwell (53)	Executive Vice President—Chief Financial Officer (2005)	Vice President—Chief Financial Officer and Chief of Staff (2003-2005), Vice President—Cummins Business Services (2001-2003)
Steven M. Chapman (53)	Group Vice President—Emerging Markets and Businesses (2005)	Vice President—International and President International Distributor Business (2002)
Richard J. Freeland (50)	Vice President and President—Worldwide Distribution Business (2005)	Vice President and General Manager—PowerCare and Distribution (2004-2005), Vice President and General Manager—Fuel Systems Business and Purchasing (2001-2004)
Mark R. Gerstle (52)	Vice President—Corporate Quality and Chief Risk Officer (2005)	Vice President—Corporate/ Cummins Business Services and Corporate Quality (2004-2005), Vice President—Operations, Filtration Business Unit (2001-2004)
Richard E. Harris (55)	Vice President—Treasurer (2003)	Previously Assistant Treasurer for Compaq Computer Corporation
Marsha L. Hunt (44)	Vice President—Corporate Controller (2003)	Previously Assistant Controller and Director of Accounting for Corning Incorporated (2000-2003)
James D. Kelly (55)	Vice President and President—Engine Business (2005)	Vice President and General Manager—Midrange and Heavy-Duty Engine Business (2004-2005), Vice President and General Manager—Midrange Engine Business (2001-2004)

<u>Name and Age</u>	<u>Present Cummins Inc. position and year appointed to position</u>	<u>Principal position during the past five years other than Cummins Inc. position currently held</u>
N. Thomas Linebarger (45) . .	Executive Vice President and President Cummins Power Generation (2005)	Vice President and President Cummins Power Generation (2003-2005), Vice President and Chief Financial Officer (2000-2003)
Rick J. Mills (59)	Vice President and President Components Group (2005)	Vice President and President—Filtration Business (2000-2005)
Marya M. Rose (45)	Vice President—General Counsel and Corporate Secretary (2001)	
John C. Wall (56)	Vice President—Chief Technical Officer (2000)	

The Chairman and Chief Executive Officer is elected annually by the Board of Directors and holds office until the first meeting of the Board of Directors following the annual meeting of the shareholders. Other officers are appointed by the Chairman and Chief Executive Officer, are ratified by the Board of Directors and hold office for such period as the Chairman and Chief Executive Officer or the Board of Directors may prescribe.

Item 11. Executive Compensation

The information in the Proxy Statement under the caption “Executive Compensation” and “Summary Compensation Table” is incorporated by reference.

Item 12. Security Ownership of Certain Beneficial Owners and Management and Related Stockholder Matters

- (a) The information on the security ownership of certain beneficial owners in the Proxy Statement under the caption “Principal Security Ownership” is incorporated by reference.
- (b) The information on shares of common stock of Cummins Inc. beneficially owned by, and under option to (i) each director, (ii) certain named executive officers and (iii) the directors and officers as a group, contained in the Proxy Statement under the captions “Election of Directors” and “Security Ownership of Management” is incorporated by reference.
- (c) Change in control—None.

Item 13. Certain Relationships and Related Transactions

The information in the Proxy Statement under the caption “The Board of Directors and Its Committees,” “Executive Compensation” and “Other Transactions and Agreements with Directors and Officers” is incorporated by reference.

Item 14. Principal Accountant Fees and Services

The information required by Item 14 is incorporated by reference from the information under the caption “Selection of Independent Public Accountants” in the Proxy Statement.