EXECUTIVE SUMMARY

LIVING OUR VALUES
through our people, products and practices

SUSTAINABILITY REPORT 2013-2014
A SUSTAINABLE FUTURE

CUMMINS ADOPTS COMPREHENSIVE ENVIRONMENTAL SUSTAINABILITY PLAN

Cummins’ products power many important things, from fire trucks and school buses to generators that keep hospitals running. And the Company has been doing this with a shrinking environmental footprint.

After two years of study, Cummins has adopted a comprehensive environmental sustainability plan to reduce its footprint even more. The plan builds on past successes to address the Company’s biggest environmental opportunities – from the materials it buys to its products in use.

The plan calls for Cummins to continue designing for the efficient use of fuel and raw materials, as it did on the Cummins-Peterbilt “SuperTruck” praised by the President of the United States in February of 2014. The concept tractor-trailer achieved a 75 percent improvement in fuel economy compared to a typical truck.

The Company will also continue addressing its global supply chain to more efficiently use raw materials, packaging and transportation.

But the biggest opportunity involves working more closely with customers when Cummins engines, generators and other products are in use around the world. This can save customers money while reducing greenhouse gas (GHG) emissions.

Cummins is initially setting its most specific goals for its own facilities where it has the most influence and experience:

» Reduce energy use and GHG emissions by 25 percent and 27 percent, respectively, compared to a 2005 baseline and adjusted by sales, by 2015.

» Reduce direct water use 33 percent by 2020, adjusted by hours worked and compared to a 2010 baseline. Achieve “water neutrality” at 15 water-scarce sites by off-setting water use through community conservation and other techniques.

» Increase Cummins’ recycling rate from 89 percent to 95 percent by 2020 and achieve “zero disposal” status at 30 major sites where all waste is recycled in a useful manner.

Cummins Chairman and CEO Tom Linebarger talks about the expanded plan before students at Purdue University in West Lafayette, Indiana.

Cummins Inc. SUSTAINABILITY REPORT 2013–2014 2
WELCOME TO THE EXECUTIVE SUMMARY OF CUMMINS’ 2013-2014 SUSTAINABILITY REPORT.

This summary includes highlights from the Company’s full report, which is posted at www.cummins.com/sustainability.

The theme of this year’s report is “Living Our Values.” Cummins and its employees strive to live the Company’s six core values every day, whether it’s Integrity, Innovation, Delivering Superior Results, Corporate Responsibility, Diversity or Global Involvement.

This summary includes a quick look at how Cummins is living its values around the world. Please go to our website for a much more complete story.

This year’s report may look a little different with our new horizontal layout. Since most of our readers visit the full report and the executive summary online, we want to move toward a format more conducive to an online readership.

Thank you for your interest in Cummins.
WHO WE ARE

Cummins Inc., a global power leader, is a corporation of complementary business units that design, manufacture, distribute and service engines and related technologies, including fuel systems, controls, air handling, filtration, emission solutions and electrical power generation systems.

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**WORLD HEADQUARTERS**
500 Jackson Street
Columbus, IN 47201

**FOUNDED IN 1919**

**WEBSITE**
www.cummins.com

**FORTUNE 500 RANKING (2014)**
168

**STOCK SYMBOL**
(traded on NYSE)

**SALES / EARNINGS**
In 2013, Cummins earned $1.48 billion on revenues of $17.3 billion.

**CUSTOMERS**
The Company’s customers are located in approximately 190 countries and territories that Cummins reaches through a network of more than 600 Company-owned and independent distributor locations and approximately 6,500 dealer locations.

**EMPLOYEES**
Worldwide, Cummins employs approximately 48,000 people. More than 60 percent of the Company’s employees are located outside the United States.
‘SUPERTRUCK’ MAKES BIG IMPRESSION

When U.S. President Barack Obama called for new fuel economy standards for medium- and heavy-duty commercial vehicles in February of 2014, he did so in front of the concept “SuperTruck” developed by Cummins and the Peterbilt Motors Company.

“Thanks to a partnership between industry and my administration, the truck behind me was able to achieve a 75 percent improvement in fuel economy,” Obama said during a news conference at a grocery chain distribution center in suburban Washington, D.C. “Seventy-five percent! That’s why they call this the SuperTruck. It’s impressive. This one right here.”

It was a fitting moment in the four-year development of the tractor-trailer, which includes a high tech engine with a waste-heat recovery system, an aerodynamic exterior and other energy saving features throughout. Done in partnership with the Department of Energy, the truck is designed to show the participating companies, regulators and customers what’s possible as work now begins to commercialize many of the truck’s features.

The Cummins-Peterbilt SuperTruck made headlines early in 2014 when the two companies announced their demonstration tractor-trailer had achieved 10.7 miles per gallon (mpg) under real-world driving conditions.

At one time, the thought of developing a truck that could meet or exceed 10 mpg when fully loaded was considered unlikely if not impossible. SuperTruck also achieved a 43 percent reduction in greenhouse gas emissions against a 2009 baseline truck.

Cummins partnered with Peterbilt, a division of PACCAR, for the SuperTruck project. The project objectives included development and demonstration of a highly efficient and clean diesel engine, a lighter weight and aerodynamic tractor and trailer and a lithium ion battery-auxiliary power unit to reduce engine idling.

U.S. President Barack Obama praises the Cummins-Peterbilt “SuperTruck” at a news conference where he called for new fuel economy standards for medium- and heavy-duty trucks.
CUMMINS PRACTICES GOOD ENVIRONMENTAL STEWARDSHIP IN MULTIPLE WAYS

Cummins continued to honor its commitment to environmental sustainability in 2013 through its products and practices, as well as its partnerships and policy development.

The Company introduced more than 70 new products or product updates around the world in 2013, many addressing emissions, fuel efficiency or both.

Those products include a new, lighter heavy-duty engine platform for on- and off-highway use now being built in China, as well as a new series of light-duty engines for pickup trucks and small vehicles being produced in Indiana.

A new generator line from Cummins Power Generation offers excellent fuel economy and uses significantly fewer parts, while Cummins Emission Solutions’ Selective Catalytic Reduction aftertreatment system has now covered more than 80 billion miles for a variety of customers around the world.

As for practices, greenhouse gas emissions in 2013 increased on both an absolute basis (up 3 percent) and adjusted for sales (up 2 percent) from the prior year. However, the Company is on track to meet its goal of a 27 percent reduction by 2015 compared to a 2005 baseline.

Cummins now has three sites that have implemented the rigorous ISO 50001 international standard for energy management and more than 240 Energy Champions trained to find energy reductions.

The direct water use by Cummins facilities was below the one billion gallon mark, a major milestone, after a reduction of more than 100 million gallons in 2013.

Cummins’ total waste disposed, meanwhile, decreased by about 12 percent in absolute terms, while experiencing a 28 percent reduction in disposal adjusted to labor hours compared to 2012. The Company’s overall recycling rate increased to 89 percent in 2013.

Cummins continues to work in partnership with numerous government agencies, including the Department of Energy, to produce the cleanest, most efficient products in the world.

And the Company’s Government Relations staff continues to advocate for policies, legislation, government research funding and regulatory guidelines that promote products and technologies benefiting the environment.
CUMMINS’ ENVIRONMENTAL FOOTPRINT

Cummins is constantly looking for ways to shrink the Company’s environmental footprint, focusing its environmental management efforts on the three main areas articulated in Cummins’ Corporate Environmental Policy:

» Compliance
» Pollution prevention
» Resource conservation

Environmental stewardship is an important part of how the Company approaches business, employee engagement and the communities where it operates. In 2013 it made impressive gains in reducing water and waste disposal but greenhouse gas (GHG) emissions were up slightly for the year on an absolute basis.

WHAT IS THE IMPACT?

Since 2010, Cummins substantially reduced water and waste, adjusted for hours worked, and GHG emissions, adjusted for sales. The Company avoided impacts equivalent to these real-life examples.

- Emissions equal to 42,000 passenger cars off the road
- Water to fill 631 Olympic swimming pools
- 2,200 garbage trucks full of waste

ENVIRONMENTAL PERFORMANCE

Includes all consolidated operations and joint ventures subscribing to Cummins’ Enterprise Environmental Management System.

<table>
<thead>
<tr>
<th>Environmental Performance</th>
<th>2010</th>
<th>2011</th>
<th>2012</th>
<th>2013</th>
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<tbody>
<tr>
<td>Energy Consumption (Thousands of MMBtu)*</td>
<td>11,847</td>
<td>12,263</td>
<td>11,711</td>
<td>12,069</td>
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<tr>
<td>GHG Emissions (Thousands of Metric Tons CO2e)</td>
<td>760</td>
<td>783</td>
<td>729</td>
<td>751</td>
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<tr>
<td>Generated Waste (Thousands of Metric Tons)</td>
<td>171</td>
<td>188</td>
<td>179</td>
<td>177</td>
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<tr>
<td>Disposed Waste (Thousands of Metric Tons)</td>
<td>22</td>
<td>25</td>
<td>21</td>
<td>20</td>
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<tr>
<td>Recycled Waste (Thousands of Metric Tons)</td>
<td>149</td>
<td>164</td>
<td>158</td>
<td>157</td>
</tr>
<tr>
<td>Recycling Rate (%)</td>
<td>87</td>
<td>87</td>
<td>88</td>
<td>89</td>
</tr>
<tr>
<td>U.S. Hazardous Waste (Metric Tons)</td>
<td>98</td>
<td>101</td>
<td>104</td>
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<tr>
<td>Water Use ( Millions of Gallons)</td>
<td>1,135</td>
<td>1,083</td>
<td>1,069</td>
<td>962</td>
</tr>
<tr>
<td>Number of Enterprise ISO 14001 Certified Entities</td>
<td>67</td>
<td>76</td>
<td>81</td>
<td>86</td>
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<tr>
<td>Number of Enterprise ISO 14001 Certified Manufacturing Sites</td>
<td>53</td>
<td>55</td>
<td>63</td>
<td>67</td>
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<tr>
<td>Net Sales (Millions US Dollars)**</td>
<td>13,226</td>
<td>18,048</td>
<td>17,334</td>
<td>17,301</td>
</tr>
</tbody>
</table>

*Primary energy excludes sold electricity and associated fuel usage  **Net sales as reported in Cummins 2013 Annual Report on Form 10-K

2015 GHG GOAL PROGRESS

Cummins is committed to reducing greenhouse gas emissions by 27 percent (adjusted for revenue) between 2005 and 2015. This goal does not include performance from unconsolidated joint ventures.

Emissions equal to 42,000 passenger cars off the road
Water to fill 631 Olympic swimming pools
2,200 garbage trucks full of waste

Cummins Inc. SUSTAINABILITY REPORT 2013–2014 7
CORPORATE RESPONSIBILITY SEES RECORD YEAR FOR EMPLOYEE ENGAGEMENT

Cummins employees invested a record number of hours in community service in 2013, making a difference in communities around the world.

Total hours for the year in community improvement activities increased from 222,617 in 2012, the previous record, to 308,783 in 2013 – a nearly 40 percent jump and the new record for the Company’s Every Employee Every Community (EEEC) program.

The percentage of employees participating in EEEC activities increased from 63 percent in 2012 to 67 percent in 2013. Under the EEEC initiative, employees can work for at least four hours on a community improvement project on Company time and more if they have the approval of their supervisor.

“I’m very happy that we had a number of projects around the world last year that made a real difference in people’s lives,” said Mark Levett, Vice President – Corporate Responsibility and Chief Executive Officer of the Cummins Foundation.

“I am thrilled that the participation rate is up, especially after we were pleased to add joint venture employees in this count,” he said. “We still managed to attain an increase, which is terrific.”

Employees in North America also set a new record for United Way giving in 2013, raising nearly $2.8 million, about a 4 percent increase over 2012, the previous record.

Corporate Responsibility is one of the Company’s six core values, calling on Cummins and its employees to “serve and improve the communities in which we live.”

The company has more than 200 employee-led Community Involvement Teams that organize the majority of the EEEC projects. The Company encourages employees to focus their efforts on three global priority areas where they can especially add knowledge, skills and passion:

- Education
- Environment
- Social justice / Equality of opportunity

The Cummins Foundation, one of the oldest corporate foundations in the United States, donated about $7.4 million in grants in 2013.

Cummins China celebrated in 2013 the 100th library it has helped to establish, working in partnership with The Library Project. The not-for-profit organization is devoted to establishing libraries in rural and under-served elementary schools and orphanages across China.
CUMMINS CHALLENGE PAYS OFF FOR THE ENVIRONMENT

Cummins’ fifth Environmental Challenge was another major success as employee-led community service projects set a record in 2013 for reducing greenhouse gas (GHG) emissions.

The Challenge is a Corporate Responsibility initiative where the Company’s more than 200 Community Involvement Teams compete to have their projects selected one of the 15 best environmental efforts of the year.

More than 11,000 employees invested more than 60,000 hours in 2013, reducing 19,000 tons of GHGs, more than four times the reduction from last year’s contest.

The GHG reduction is equivalent to taking 3,950 vehicles off the road for a year and conserving 2 million gallons of gasoline.

The 15 projects judged to be the best win $10,000 each from the Cummins Foundation to be spent on the community not-for-profit or non-governmental organization of their choice.

Three projects received special recognition:

» **Best Environmental Impact:** Cummins employees in Shanghai, China, helped farmers in the area find a better use for agricultural wastes like straw. Instead of burning the waste and creating pollution, participants in the Golden Straw project used it as fertilizer to grow mushrooms.

The project supplemented farmers’ income.

» **Best New Entry:** Employees at Cummins ReCon China helped the Zhuji Middle School in Xiangyang purify its water supply while teaching the school’s 1,600 students about water protection and management.

The project purified millions of liters of water and raised environmental awareness in the community.

» **Building Coalitions:** Employees at Cummins’ Korea Distribution Business Unit helped to build a coalition of companies to join them in cleaning the Cheonheung stream by reaching out to Cheonan City Hall. Now the stream has never been cleaner and the city is looking to develop other volunteer efforts.

The good work will go on. The Cummins Foundation announced it will continue supporting the Challenge, which has now reduced more than 28,500 tons of greenhouse gas emissions since the project began in 2009 to celebrate the Company’s 90th birthday.
Both the Company’s Lost Work Day and Major Injuries and Dangerous Occurrences rates also went down in 2013 compared to the previous year. But Cummins narrowly missed aggressive targets for those key safety metrics.

“Part of the reason we set aggressive goals is to ensure we never get complacent,” said Michelle Garner-Janna, Director – Corporate Health and Safety. “I’m pleased we had record lows for several key performance indicators in 2013, but the health and safety of our workforce is imperative; I want to see us do even more.”

Cummins’ health and safety team worked to move the Company toward a culture where employees look out for everyone’s safety in 2013 by:

- **Developing a new vision:** “Injury-Free Living – It’s Our Responsibility.” The vision encourages employees to take responsibility for safety not just on the job, but in all facets of their lives.

- **Leader commitment:** Cummins developed and implemented a new educational summit designed to get Company leaders and managers personally engaged in health and safety called “Live It. Lead It.”

- **Contractor safety:** The Company started a new contractor safety pre-qualification and selection program in 2013 designed to ensure that contractors working for Cummins not only have a good safety record, but also understand the Company’s health and safety expectations for them.

Cummins set a record and reached its 2013 goal of 0.65 for the Company’s Incidence Rate, the relative number of recordable injuries and illnesses per 100 employees. This represents a 5.5 percent decrease compared to 2012.

A Cummins employee works safely at height with a harness on top of the QSK95, the largest engine Cummins produces. Corporate Health and Safety released a new working at height safety toolkit in 2013.
LEVERAGING THE POWER OF DIVERSITY

Cummins believes diversity is critical to creating the right work environment for success. Bringing together people with diverse backgrounds to solve a problem will almost always yield a better result.

The Company’s diversity efforts over the past year have focused on three areas key to leveraging the full benefit of a diverse workforce:

» Creating an inclusive workplace.

» Working with Cummins’ business units to incorporate diversity into their business plans.

» Developing and empowering under-represented groups of employees to ensure their voices are heard.

“Diversity not only helps us create innovative products, it enables us to better serve our customers and establish a solid foundation for future growth and success,” said Kelley Bertoux Creveling, the Company’s Executive Director of Global Diversity and Right Environment.

In an inclusive work environment, employees feel free to share their full opinions and challenge long held beliefs appropriately. It’s in competing ideas that the real power of diversity can be seen.

Cummins took a number of steps to promote inclusiveness over the past year, starting with the posting of “Personal Statements on Diversity” from members of senior leadership on the Company’s internal website. The leaders shared their own experiences and personal journeys with diversity.

The Company also opposed a constitutional amendment banning gay marriage in Indiana. Cummins maintained the amendment sent a message to current and prospective employees that the Company’s headquarters state isn’t a welcoming place.

“We know from experience that the creative and innovative employees we need to meet the challenges of a 21st century economy are reluctant to move to places that do not embrace diversity,” said Vice President and Chief Administrative Officer Marya Rose testifying before the legislature.

Cummins Vice President and Chief Administrative Officer Marya Rose testifies against a gay marriage ban before the Indiana House. The ban was amended, a partial victory for opponents because it delays any referendum until 2016.

That’s why diversity is one of the Company’s six core values. Cummins pledges to “embrace the diverse perspectives of all people” and honor them with “dignity and respect.”
DIVERSITY PROCUREMENT AT CUMMINS IS A BOTTOM LINE STRATEGY

While Cummins believes diversity procurement is consistent with the Company’s Corporate Responsibility value to “serve and improve the communities in which we live,” leaders consider it a key business strategy with bottom line benefits.

Developing diverse suppliers gives the Company a competitive advantage by increasing competition for its business needs. At the same time, it creates economic opportunities within all the communities where Cummins employees live and work.

“We are definitely looking for suppliers who can add value to what we do at Cummins,” said Michelle Taylor, the Company’s Diversity Procurement Leader.

Cummins neared the $1 billion mark in spending with diverse suppliers in 2013, reaching $990.3 million, an increase of 11 percent over 2012. It achieved the increase despite challenging economic conditions.

Since 2009, spending on diverse suppliers increased almost 130 percent from the $432.70 million recorded five years ago.

The Diversity Procurement staff focused on improving communications with suppliers in 2013, developing a new Cummins Diversity Procurement website. The website will include webinars, videos of Cummins leaders talking about diversity procurement and the latest opportunities for diverse suppliers to bid on the Company’s supply chain needs.

“It’s critical for us to get the word out about the opportunities we have for diverse suppliers here at Cummins,” Taylor said. “We want to develop all the potential channels for communicating our message, whether it’s online, social media or taking our message on the road and meeting with people in small groups.”
CUMMINS UPDATES SUPPLIER CODE OF CONDUCT

Cummins believes good governance is foundational for a truly sustainable company. That’s why the Company constantly updates the policies and procedures guiding not only employee conduct, but the conduct of the companies that supply Cummins.

In keeping with that approach, the Company updated its Supplier Code of Conduct in 2013 to make it more global in scope while addressing new regulatory issues such as conflict minerals.

The Supplier Code of Conduct, which Cummins first established in 2005, is today built around seven principles:

1. Suppliers must follow the law.
2. Suppliers must treat all people humanely and with dignity and respect.
3. Suppliers must do business fairly and honestly and avoid conflicts of interest.
4. Suppliers must protect the environment.
5. Suppliers must provide a safe and healthy working environment.
6. Suppliers must protect Cummins’ technology, information and intellectual property.
7. Suppliers must assist Cummins in enforcing this Code.

The Code has been translated into 14 languages and is prominently posted on the Company’s Supplier Web Portal (a link is available on Cummins’ homepage at www.cummins.com).

The Company sent the updated Code to its top suppliers, representing 80 percent of Cummins’ total spending, and has launched a new certification process in which those suppliers will commit to comply with the Code. The process was still underway as of the publishing of this report.

THE CODE AND CONFLICT MINERALS

The Supplier Code of Conduct now addresses the issue of conflict minerals. Conflict minerals are mined in conditions of armed conflict and human rights abuses in the Democratic Republic of Congo and adjacent countries.

They include tin, tungsten, tantalum and gold. The Code states that Cummins will work with suppliers “and strive to ensure that minerals in our products come from conflict-free sources and that all suppliers are required to supply information about their use of these minerals to Cummins.”

Cummins has developed a process to analyze the use and source of the conflict minerals in its products and will comply with the disclosure requirements. Cummins will continue to refine and enhance its conflict minerals program in 2014 and beyond.
Even in the face of difficult global economic conditions in 2013, Cummins generated a record $2.1 billion in cash from operations, continued investing in new technology, launched more than 70 new or updated products and partnered with its customers to help them succeed and expand in markets across the globe.

Cummins is positioned for profitable growth to benefit all of its stakeholders when better economic conditions return.

In 2013, the Company and its unconsolidated joint ventures invested $1 billion in capital expenditure projects. Cummins also spent more than $700 million on research and development, which will help secure the Company’s long-term growth and sustainability.

“The most important way we can provide long-term value to our stakeholders is to invest in products and projects that drive profitable growth and strong returns on investment,” said Cummins Chairman and CEO Tom Linebarger.

In addition to investing in new products and the Company’s distribution network, Cummins also increased cash returned to shareholders in 2013. The Company raised its dividend by 25 percent and repurchased 3.3 million shares of Cummins stock, returning to shareholders a total of $801 million, nearly 40 percent of the Company’s operating cash flow.

Revenues for all of 2013 were $17.3 billion, flat with 2012. North American revenues increased 3 percent but were offset by international sales, which declined by 4 percent. Within international markets, declines in Mexico, India, Australia and Europe offset growth in China and Brazil.

Earnings Before Interest and Taxes (EBIT), excluding special items, were $2.16 billion in 2013 or 12.5 percent of sales, compared to $2.35 billion or 13.6 percent of sales in 2012.

Net income attributable to Cummins for the full year was $1.48 billion ($7.91 per diluted share), down from $1.68 billion ($8.83 per diluted share) in 2012, excluding special items. Cash from operations was a record $2.1 billion, compared to $1.5 billion in 2012.
OUR RECOGNITION

Cummins received recognition in several areas that touch on sustainability over the past year, including:

CORPORATE RESPONSIBILITY / ETHICS

Cummins was named one of the **WORLD’S MOST ETHICAL COMPANIES** by the Ethisphere Institute in 2014. The institute evaluates companies’ commitment to ethical leadership, compliance practices and corporate responsibility. This was the seventh consecutive year Cummins was named to the list.

ENVIRONMENT

Cummins was named to the **DOW JONES SUSTAINABILITY INDEX** in 2013 for a ninth consecutive year. The index represents the top 10 percent of the world’s most sustainable companies as ranked by Dow Jones over a range of economic, environmental and social responsibility factors.

Tata Cummins Limited – Jamshedpur, India, was named a silver award winner for the automotive sector at the **14TH ANNUAL GREENTECH AWARDS** for 2013. The Greentech awards recognize “the highest level of commitment” to environmental management and corporate responsibility.

FINANCIAL / PRODUCT

Cummins was named **2013 NEWSMAKER OF THE YEAR** by Diesel Progress North American magazine. The award, first given in 1997, honors the company, person, product, technology or industry trend that made the most news in the heavy-duty industrial engine and equipment markets during the calendar year.

WORKPLACE / DIVERSITY

Cummins was awarded a perfect score for the ninth consecutive year in the **2014 CORPORATE EQUALITY INDEX** by the Human Rights Campaign, the largest U.S. civil rights organization for lesbian, gay, bisexual and transgender employees.

Cummins retained its 15th place ranking in DiversityInc magazine’s 2014 list of the **TOP 50 COMPANIES FOR DIVERSITY**. It made the magazine’s list for an eighth consecutive year. The magazine is a leading voice for diversity in North America.

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MOHAWK
Printed on 100% post-consumer recycled paper
GREEN SEAL

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