






FORM A

Format of covering letter of the annual audit report to be filed with the stock exchanges

1.	Name of the Company	Cummins India Limited
2.	Annual financial statements for the year ended	March 31, 2013
3.	Type of Audit observation	Unqualified/ Matter of Emphasis
4.	Frequency of observation	Not Applicable
5.	To be signed by:	
	Mr. Anant J. Talaulicar Managing Director	
	Mr. Rajiv Batra Chief Financial Officer	
	Mr. Nasser Munjee Non-Executive Director (Independent) Audit Committee Chairman	
	Jeetendra Mirchandani Partner Membership No. 48125 Price Waterhouse Firm Registration Number: 301112E Chartered Accountants	