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[21346001]

Cummins Engine Co. , Columbus , Ind. , hurt by a drop in engine orders from heavy-truck makers , reported a third-quarter loss of \$ 39.7 million , or \$ 4.12 a share , on essentially flat sales of \$ 807.6 million .

[21346002]

In the year-earlier period , the maker of diesel engines and parts had a narrower deficit of \$ 17.6 million , or \$ 1.84 a share , with sales of \$ 808.3 million .

[21346003]

A spokeswoman said shipments of truck engines , which provide a higher margin than most of the company's other products , declined 16 % from a year earlier .

[21346004]

Although Cummins's stock stumbled last month after the company projected a " substantial " third-period loss , the stock also fell \$ 1.125 in composite New York Stock Exchange trading yesterday . to \$ 51.75 .

[21346005]

It traded as high as \$ 64 a month ago , before the loss projection .

[21346006]

For the nine months , the latest loss trimmed net income to \$ 3.6 million , which after payment of preferred dividends represented a 31-cent loss a common share .