



UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

DIVISION OF  
CORPORATION FINANCE

January 12, 2023

Suzette Long  
Chief Legal Officer  
Caterpillar Inc.  
510 Lake Cook Road, Suite 100  
Deerfield, Illinois 60015

**Re: Caterpillar Inc.**  
**Annual Report on Form 10-K**  
**Filed February 16, 2022**  
**File No. 001-00768**

Dear Suzette Long:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Office of Technology

cc: Nikki Puza