



DIVISION OF
CORPORATION FINANCE

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

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