



DIVISION OF
CORPORATION FINANCE

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

April 1, 2024

Andrew Bonfield
Chief Financial Officer
Caterpillar Inc.
5205 N. O'Connor Blvd.
Suite 100
Irving, TX 75039

Re: Caterpillar Inc.
Form 10-K for the fiscal year ended December 31, 2023
File No. 001-00768

Dear Andrew Bonfield:

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