



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 4720

December 29, 2016

Via E-mail

Leslie S. Zmugg

Secretary

Caterpillar Financial Services Corporation

2120 West End Avenue

Nashville, TN 37203-0001

**Re: Caterpillar Financial Services Corporation  
Registration Statement on Form S-4  
Filed December 21, 2016  
File No. 333-215232**

Dear Ms. Zmugg:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact David Lin at (202) 551-3552 with any questions.

Sincerely,

/s/ Era Anagnosti

Era Anagnosti  
Legal Branch Chief  
Office of Financial Services

cc: Kendrick Vaughn  
James O'Connor, Esq.