

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