March 19, 2007

Mr. David Burritt Vice President and Chief Financial Officer Caterpillar Inc. 100 NE Adams Street Peoria, Illinois 61629

Re: Caterpillar Inc.

Form 10-K for the Fiscal Year Ended December 31, 2005

File No. 001-00768

Dear Mr. Burritt:

We have completed our review of your Form 10-K and related materials and have no further comments at this time.

Sincerely,

Martin F. James Senior Assistant Chief Accountant