



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

June 9, 2011

Via Mail and Facsimile (81-3-3586-0374)

Masahiro Sakane  
Chairman of the Board  
Komatsu Ltd.  
2-3-6 Akasaka  
Minato-ku, Tokyo 107-8414  
Japan

**Re: Komatsu Ltd.  
Form 20-F for the Fiscal Year Ended March 31, 2010  
Filed June 29, 2010  
File No. 001-7239  
Response Letter Filed May 17, 2011**

Dear Mr. Sakane:

We refer you to our comment letters dated March 15, 2011 and May 6, 2011 regarding business contacts with Iran. We have completed our review of this subject matter and have no further comments at this time.

Sincerely,

Cecilia Blye, Chief  
Office of Global Security Risk

cc: Amanda Ravitz  
Assistant Director  
Division of Corporation Finance