



DIVISION OF  
CORPORATION FINANCE

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

October 9, 2012

Via E-mail

Mikio Fujitsuka

Director and Senior Executive Officer, Chief Financial Officer

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, 2012**  
**Filed June 29, 2012**  
**File No. 001-07239**

Dear Mikio Fujitsuka:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Russell Mancuso

Russell Mancuso  
Branch Chief

cc (via e-mail): Susan T. Morita – Arnold & Porter LLP