



DIVISION OF  
CORPORATION FINANCE

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

March 31, 2014

Via Facsimile

Mikio Fujitsuka  
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, 2013**  
**Filed June 28, 2013**  
**File No. 1-7239**

Dear Mr. Fujitsuka:

We refer you to our comment letter dated February 18, 2014 regarding business contacts with Syria and Sudan. We have completed our review of this subject matter. 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/ Cecilia Blye

Cecilia Blye, Chief  
Office of Global Security Risk

cc: Amanda Ravitz  
Assistant Director  
Division of Corporation Finance