

KOMATSU LTD
Form 424B3
February 17, 2010

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U.S. Securities & Exchange Commission
450 Fifth Street, N.W.
Washington, D.C. 20549
Attn.: Document Control

Re: American Depositary Shares evidenced by
American Depositary Receipts representing
common shares of Komatsu Ltd. (Form F-6,
Registration No. File N.: 333-153457)

Ladies and Gentlemen:

Pursuant to Rule 424(b)(3) under the Securities
Act of 1933, as amended, on behalf of The Bank
of New York, as Depositary for securities
against which American Depositary Receipts are
to be issued, we attach a copy of the new
prospectus (Prospectus) which has been
overstamped to reflect the new ratio of 1
American Depositary Share for 1 Deposited
Share.

As required by Rule 424(e), the upper right hand
corner of the cover page has a reference to Rule
424(b)(3) and to the file number of the
registration statement to which the Prospectus
relates.

Pursuant to Section III B of the General
Instructions to the Form F-6 Registration
Statement, the Prospectus consists of the revised
form of ADR certificate.

Please contact me with any questions or
comments on 212 815-2187.

Very truly yours,

Victor Francis
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Encl.

cc: Paul Dudek, Esq.