

KOMATSU LTD
Form 6-K
August 03, 2010

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D. C. 20549
FORM 6-K
Report of Foreign Private Issuer
Pursuant to Rule 13a-16 or 15d-16 under
the Securities Exchange Act of 1934
For the month of August, 2010
COMMISSION FILE NUMBER: 1-7239
KOMATSU LTD.**

Translation of registrant's name into English
3-6 Akasaka 2-chome, Minato-ku, Tokyo, Japan

Address of principal executive office

Indicate by check mark whether the registrant files or will file annual reports under cover of Form 20-F or Form 40-F.

Form 20-F Form 40-F

Indicate by check mark if the registrant is submitting the Form 6-K in paper as permitted by Regulation S-T
Rule 101(b)(1):

Indicate by check mark if the registrant is submitting the Form 6-K in paper as permitted by Regulation S-T
Rule 101(b)(7):

Indicate by check mark whether the registrant by furnishing the information contained in this Form is also thereby
furnishing the information to the Commission pursuant to Rule 12g3-2(b) under the Securities Exchange Act of 1934.

Yes No

If "Yes" is marked, indicate below the file number assigned to the registrant in connection with Rule 12g3-2(b):

82-_____

INFORMATION TO BE INCLUDED IN REPORT

1. A company announcement made on August 2, 2010.
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SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

KOMATSU LTD.

(Registrant)

Date: August 3, 2010

By: /S/ Kenji Kinoshita
Kenji Kinoshita
Director and Senior Executive Officer

Komatsu Ltd.

Corporate Communications Dept.

Tel: +81-(0)3-5561-2616

Date: August 2, 2010

URL: <http://www.komatsu.com/>

**Regarding the Determination of the Subscription Amount of Stock Acquisition Rights
as Stock Based Remuneration to Company Directors**

Komatsu Ltd. (hereinafter Company) hereby makes the following announcement: the subscription amount of the stock acquisition rights to be issued as Stock-Based Remuneration (hereinafter Stock Acquisition Rights) to its directors and other related items were decided on the date hereof pursuant to the resolution passed at the meeting of the Board of Directors held on July 13, 2010.

[Description]

1. Total number of the Stock Acquisition Rights: 210 rights
2. Type and number of shares to be issued upon the exercise of Stock Acquisition Rights:
The shares to be issued for the Stock Acquisition Rights shall be ordinary shares.
21,000 shares
3. Persons to whom Stock Acquisition Rights shall be granted (Grantee):
Ten directors of the Company.
4. Subscription amount to be paid for each Stock Acquisition Right (The subscription amount):
178,500 yen (The subscription amount of each share: 1,785 yen)
However, no payment of money should be required.

[Reference]

- (1) Date of the resolution of the Board of Directors pursuant to which it was decided to submit the proposal regarding the Stock Acquisition Rights for shareholders approval at the 141th Ordinary General Meeting of Shareholders:
April 27, 2010
- (2) Date of the resolution of shareholders at the 141th Ordinary General Meeting of Shareholders approving the issuance of the Stock Acquisition Rights:
June 23, 2010
- (3) Date of the resolution of the Board of Directors resolving the details of the terms and conditions of the issuance of the Stock Acquisition Rights:
July 13, 2010
- (4) Allotment date of the Stock Acquisition Rights (Issue Date):
August 2, 2010
- (5) Exercise period for the Stock Acquisition Rights:
From August 2, 2013 to July 31, 2018

(end)