

KOMATSU LTD  
Form 6-K  
October 21, 2009

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**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 October, 2009  
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 October 20, 2009.
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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: October 21, 2009

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

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October 20, 2009

Company Name: Komatsu Ltd.  
Representative: Kunio Noji  
Representative Director and  
President

Code Number: 6301

Listing Stock Exchange: The first section of the Tokyo Stock  
Exchange and the first section of the  
Osaka Securities Exchange

Contact Information: Fusao Seki  
Executive Officer and General  
Manager, Corporate  
Communications

Telephone Number: +81-3-5561-2616

**Re: Statement Concerning Today's Newspapers Report**

Komatsu Ltd. ( Komatsu ) commented on a certain media report appearing on October 20, 2009, regarding Komatsu's business results. The concerned article is not based on any official announcements made by us.

We are planning to release our business results for the second quarter period of the fiscal year ending March 31, 2010 on October 29 (Thursday).

(end)