

KOMATSU LTD  
Form 6-K  
April 23, 2010

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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 April, 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 April 22, 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: April 23, 2010

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

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**Komatsu Ltd.**

Corporate Communications Dept.

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

Date: April 22, 2010

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

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

Today a certain news media organization carried an article concerning our business results and forecasts. The concerned article is not based on any official announcements made by us.

We are planning to release our business results for the fiscal year ended March 31, 2010 and business projection for the fiscal year ending March 31, 2011 on April 27 (Tuesday).

(end)