

KOMATSU LTD  
Form F-6  
September 12, 2008

As filed with the Securities and Exchange Commission on September 12, 2008. Registration No. 333-

SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

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FORM F-6

REGISTRATION STATEMENT

under

THE SECURITIES ACT OF 1933

For Depositary Shares

**KABUSHIKI KAISHA KOMATSU SEISAKUSHO**

(Exact name of issuer of deposited securities as specified in its charter)

**Komatsu Ltd.**

(Translation of issuer's name into English)

Japan

(Jurisdiction of incorporation or organization of issuer)

**THE BANK OF NEW YORK MELLON**

(Exact name of depositary as specified in its charter)

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One Wall Street New York, N.Y. 10286

(212) 495-1784

(Address, including zip code, and telephone number, including area code, of depositary's principal executive offices)

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**The Bank of New York Mellon**

**ADR Division**

**One Wall Street, 29<sup>th</sup> Floor**

**New York, New York 10286**

**(212) 495-1784**

(Address, including zip code, and telephone number, including area code, of agent for service)

Copies to:

**Peter B. Tisne, Esq.**

**Emmet, Marvin & Martin, LLP**

**120 Broadway**

**New York, New York 10271**

**(212) 238-3010**

It is proposed that this filing become effective under Rule 466

immediately upon filing

on ( Date ) at ( Time ).

If a separate registration statement has been filed to register the deposited shares, check the following box.

**CALCULATION OF REGISTRATION FEE**

| <b>Title of each class of</b> | <b>Amount to be registered</b> | <b>Proposed maximum aggregate price per</b> | <b>Proposed maximum</b> | <b>Amount of registration</b> |
|-------------------------------|--------------------------------|---|-------------------------|-------------------------------|
|-------------------------------|--------------------------------|---|-------------------------|-------------------------------|

| <b>Securities to be registered</b>                                    |                            | <b>unit <sup>(1)</sup></b> | <b>aggregate offering price <sup>(2)</sup></b> | <b>fee</b> |
|---|----------------------------|----------------------------|--|------------|
| American Depositary Shares representing common shares of Komatsu Ltd. | 100,000,000                |                            |  |            |
|   | American Depositary Shares | \$5.00                     | \$5,000,000                                    | \$196.50   |

(1)

For the purpose of this table only the term "unit" is defined as 100 American Depositary Shares.

(2)

Estimated solely for the purpose of calculating the registration fee. Pursuant to Rule 457(k), such estimate is computed on the basis of the maximum aggregate fees or charges to be imposed in connection with the issuance of American Depositary Shares.

**The registrant hereby amends this registration statement on such date or dates as may be necessary to delay its effective date until the registrant shall file a further amendment which specifically states that this Registration Statement shall thereafter become effective in accordance with Section 8(a) of the Securities Act of 1933 or until the Registration Statement shall become effective on such date as the Commission, acting pursuant to said Section 8(a), may determine.**

The prospectus consists of the proposed form of American Depositary Receipt included as Exhibit A to the form of Amended and Restated Deposit Agreement filed as Exhibit 1 to this Registration Statement which is incorporated herein by reference.

INFORMATION REQUIRED IN PROSPECTUS

Item - 1.

Description of Securities to be Registered

Cross Reference Sheet

| <u>Item Number and Caption</u>   | <u>Location in Form of Receipt<br/>Filed Herewith as Prospectus</u> |
|--|---|
| 1.   | Introductory Article  |
| Name and address of depository   |   |
| 2.   | Face of Receipt, top center   |
| Title of American Depositary Receipts and identity of deposited securities   |   |
| Terms of Deposit:  |   |
| (i) The amount of deposited securities represented by one unit of Face of Receipt, upper right corner                    | Articles number 15, 16 and 18                                       |
| (ii) The procedure for voting, if any, the deposited securities  | Articles number 4, 12, 13, 15 and 18                                |
| (iii) The collection and distribution of dividends   | Articles number 11, 15, 16 and 18                                   |
| (iv) The transmission of notices, reports and proxy soliciting material  | Articles number 13, 14, 15 and 18                                   |
| (v) The sale or exercise of rights   | Articles number 12, 13, 15, 17 and 18                               |
| (vi) The deposit or sale of securities resulting from dividends, splits or plans of reorganization                       | Articles number 20 and 21   |
| (vii) Amendment, extension or termination of the deposit agreement   | Article number 11   |
| (viii) Rights of holders of Receipts to inspect the transfer books of the depository and the list of holders of Receipts | Articles number 2, 3, 4, 5, 6 and 8                                 |
| (ix) Restrictions upon the right to deposit or withdraw underlying securities  |   |

(x) Limitation upon the liability of the depository Articles number 14, 18, 21 and 22

3. Fees and Charges Articles number 7 and 8

Item - 2.

Available Information

Public reports furnished by issuer Article number 11

PART II

INFORMATION NOT REQUIRED IN PROSPECTUS

Item - 3.

Exhibits

a.

Form of Amended and Restated Deposit Agreement dated as of September \_\_\_\_\_, 2008 among Komatsu Ltd., The Bank of New York Mellon, as Depositary, and all Owners and Holders from time to time of American Depositary Shares issued thereunder. - Filed herewith as Exhibit 1.

b.

Any other agreement to which the Depositary is a party relating to the issuance of the Depositary Shares registered hereby or the custody of the deposited securities represented. - Not Applicable.

c.

Every material contract relating to the deposited securities between the Depositary and the issuer of the deposited securities in effect at any time within the last three years. Not applicable.

d.

Opinion of Emmet, Marvin & Martin, LLP, counsel for the Depositary, as to legality of the securities to be registered. Filed herewith as Exhibit 4.

e.

Certification under Rule 466. Not Applicable.

Item - 4.

Undertakings

(a)

The Depositary hereby undertakes to make available at the principal office of the Depositary in the United States, for inspection by holders of the depositary shares, any reports and communications received from the issuer of the deposited securities which are both (1) received by the Depositary as the holder of the deposited securities, and (2) made generally available to the holders of the underlying securities by the issuer.

(b)

If the amounts of fees charged are not disclosed in the prospectus, the Depositary undertakes to prepare a separate document stating the amount of any fee charged and describing the service for which it is charged and to deliver promptly a copy of such fee schedule without charge to anyone upon request. The Depositary undertakes to notify each registered holder of depositary shares thirty days before any change in the fee schedule.

SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, the registrant certifies that it has reasonable grounds to believe that all the requirements for filing on Form F-6 are met and has duly caused this Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of New York, State of New York, on September 12, 2008.

Legal entity created by the agreement for the issuance of depositary shares representing common shares of Komatsu Ltd.

By:

The Bank of New York Mellon,

As Depositary

By: /s/ Joanne F. DiGiovanni

Name: Joanne F. DiGiovanni

Title: Vice President

Pursuant to the requirements of the Securities Act of 1933, Komatsu Ltd. has caused this Registration Statement to be signed on its behalf by the undersigned thereunto duly authorized, in Tokyo, Japan, on September 12, 2008.

**Komatsu Ltd.**

By: /s/ Kenji Kinoshita

Name: Kenji Kinoshita

Title: Director and Senior Executive Officer

Each person whose signature appears below hereby constitutes and appoints Kunio Noji, Kenji Kinoshita and Yasushi Sakano, and each of them severally, his or her true and lawful attorney-in-fact with power of substitution and resubstitution to sign in his or her name, place and stead in any and all capacities the Registration Statement and any and all amendments thereto (including post-effective amendments) and any documents in connection therewith, and to file the same with the Securities and Exchange Commission, granting unto each of said attorneys full power to act with or without the other, and full power and authority to do and perform, in his or her name and on his or her behalf, every act whatsoever which such attorneys, or any one of them, may deem necessary or desirable to be done in connection therewith as fully and to all intents and purposes as he or she might or could do in person, hereby ratifying and confirming all that said attorney-in-fact, or any of them, or their substitute or substitutes, may lawfully do or cause to be done by virtue hereof.

Pursuant to the requirements of the Securities Act of 1933, this Registration Statement has been signed below by the following persons in the capacities indicated on September 12, 2008.

/s/ Masahiro Sakane

Chairman of the Board

Masahiro Sakane

/s/ Kunio Noji

President and Chief Executive Officer



Kunio Noji

(Principal Executive Officer)

/s/ Yoshinori Komamura

Director and Senior Executive Officer

Yoshinori Komamura

/s/ Yasuo Suzuki

Director and Senior Executive Officer

Yasuo Suzuki

/s/ Kenji Kinoshita

Director and Senior Executive Officer

Kenji Kinoshita

(Principal Financial and Accounting Officer)

/s/ Masahiro Yoneyama

Director

Masahiro Yoneyama

/s/ Susumu Isoda

Director

Susumu Isoda

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Director

Morio Ikeda

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Director

Kensuke Hotta

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Director

Noriaki Kano

/s/ Gary Kasbeer

Authorized Representative in the United States

Gary Kasbeer

INDEX TO EXHIBITS

Exhibit

Number

Exhibit

- |   |  |
|---|--|
| 1 | Form of Amended and Restated Deposit Agreement dated as of September _____, 2008 among Komatsu Ltd., The Bank of New York Mellon, as Depositary, and all Owners and Holders from time to time of American Depositary Shares issued thereunder. |
| 4 | Opinion of Emmet, Marvin & Martin, LLP, counsel for the Depositary, as to legality of the securities to be registered.   |