

KOMATSU LTD
Form 6-K
February 13, 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 February, 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

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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 is marked, indicate below the file number assigned to the registrant in connection with Rule 12g3-2(b): 82-_____

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INFORMATION TO BE INCLUDED IN REPORT

1. Quarterly Report for the Third Quarter of the 140th Fiscal Year filed on February 12, 2009

On February 12, 2009, the registrant filed its Quarterly Report (*Shihanki Houkokusho*) with the Director of the Kanto Local Finance Bureau of Japan pursuant to the Financial Instruments and Exchange Law of Japan. This Quarterly Report contains, among other information, Consolidated Financial Statements for the nine months period ended December 31, 2008 and the three months period ended December 31, 2008.

Material information in the report, other than the Consolidated Financial Statements, has already been reported by the registrant in its company announcement dated January 29, 2009, a copy of which was submitted under cover of Form 6-K on January 30, 2009 by the registrant.

Attached is an English translation of the registrant's Consolidated Financial Statements for the nine months period ended December 31, 2008 and the three months period ended December 31, 2008.

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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: February 13, 2009

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

Table of Contents**[Quarterly Consolidated Financial Statements]****Consolidated Balance Sheets (Unaudited)**

Komatsu Ltd. and Consolidated Subsidiaries

March 31, 2008 and December 31, 2008

Assets	As of December 31, 2008		As of March 31, 2008	
	Millions of yen	Component ratio (%)	Millions of yen	Component ratio (%)
Current assets				
Cash and cash equivalents	¥ 98,618		¥ 102,010	
Time deposits	41		97	
Trade notes and accounts receivable, less allowance for doubtful receivables of ¥10,854 million as of December 31, 2008, ¥11,470 million as of March 31, 2008	412,462		523,624	
Inventories (Note 3)	540,523		518,441	
Deferred income taxes and other current assets (Notes 4, 9 and 10)	143,144		129,505	
Total current assets	1,194,788	58.2	1,273,677	60.5
Long-term trade receivables	98,407	4.8	89,695	4.3
Investments				
Investments in and advances to affiliated companies	20,896		22,884	
Investment securities (Notes 4 and 10)	64,119		79,479	
Other	11,174		11,575	
Total investments	96,189	4.7	113,938	5.4
Property, plant and equipment less accumulated depreciation of ¥584,004 million as of December 31, 2008, ¥579,203 million as of March 31, 2008	523,875	25.5	491,146	23.3
Goodwill	30,228	1.5	31,833	1.5
Other intangible assets	61,709	3.0	61,916	2.9
Deferred income taxes and other assets (Notes 9 and 10)	48,406	2.3	42,941	2.1
	¥ 2,053,602	100.0	¥ 2,105,146	100.0

The accompanying Notes to Quarterly Consolidated Financial Statements are an integral part of these balance sheets.

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	As of December 31, 2008		As of March 31, 2008	
	Millions of yen	Component ratio (%)	Millions of yen	Component ratio (%)
Liabilities and Shareholders Equity				
Current liabilities				
Short-term debt	¥ 214,890		¥ 108,890	
Current maturities of long-term debt	92,490		107,928	
Trade notes, accounts payable and bills payable	319,430		387,104	
Income taxes payable	9,120		52,453	
Deferred income taxes and other current liabilities (Notes 9 and 10)	180,426		205,157	
Total current liabilities	816,356	39.7	861,532	40.9
Long-term liabilities				
Long-term debt	294,156		235,277	
Liability for pension and retirement benefits	35,118		38,910	
Deferred income taxes and other liabilities (Notes 9 and 10)	41,882		52,062	
Total long-term liabilities	371,156	18.1	326,249	15.5
Minority interests	30,368	1.5	30,239	1.5
Commitments and contingent liabilities (Note 8)				
Shareholders equity				
Common stock:				
Authorized 3,955,000,000 shares as of December 31, 2008 and as of March 31, 2008				
Issued 998,744,060 shares as of December 31, 2008 and as of March 31, 2008	67,870		67,870	
Outstanding 967,719,486 shares as of December 31, 2008, 995,103,847 shares as of March 31, 2008				
Capital surplus	140,151		138,170	
Retained earnings:				
Appropriated for legal reserve	27,341		26,714	
Unappropriated	754,877		685,986	
Accumulated other comprehensive income (loss) (Notes 4, 6 and 9)	(119,428)		(28,779)	
Treasury stock at cost, 31,024,574 shares as of December 31, 2008, 3,640,213 shares as of March 31, 2008 (Note 13)	(35,089)		(2,835)	
Total shareholders equity	835,722	40.7	887,126	42.1
	¥ 2,053,602	100.0	¥ 2,105,146	100.0

The accompanying Notes to Quarterly Consolidated Financial Statements are an integral part of these balance sheets.

Table of Contents**Consolidated Statements of Income (Unaudited)**

Komatsu Ltd. and Consolidated Subsidiaries

Nine months ended December 31, 2008 and three months ended December 31, 2008

	Nine months ended December 31, 2008	
	Millions of yen	Component ratio (%)
Net sales	¥ 1,642,689	100.0
Cost of sales	1,199,279	73.0
Selling, general and administrative expenses (Note 5)	242,444	14.8
Other operating income (expenses)	(795)	(0.0)
Operating income	200,171	12.2
Other income (expenses)	(22,067)	
Interest and dividend income	6,696	0.4
Interest expense	(11,273)	(0.7)
Other net	(17,490)	(1.1)
Income before income taxes, minority interests and equity in earnings of affiliated companies	178,104	10.8
Income taxes		
Current	58,994	
Deferred	1,476	
Total	60,470	3.7
Income before minority interests and equity in earnings of affiliated companies	117,634	7.2
Minority interests in income of consolidated subsidiaries	(5,142)	(0.3)
Equity in earnings of affiliated companies	829	0.1
Net income	¥ 113,321	6.9

	Yen Nine months ended December 31, 2008	
Net income per share (Note 7)		
Basic	¥	114.30
Diluted		114.21
Cash dividends per share (Note 12)		44.00

The accompanying Notes to Quarterly Consolidated Financial Statements are an integral part of this statement.

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	Three months ended December 31, 2008	
	Millions of yen	Component ratio (%)
Net sales	¥ 431,401	100.0
Cost of sales	313,604	72.7
Selling, general and administrative expenses (Note 5)	76,220	17.7
Other operating income (expenses)	(1,060)	(0.2)
Operating income	40,517	9.4
Other income (expenses)	(19,141)	
Interest and dividend income	2,282	0.5
Interest expense	(3,708)	(0.9)
Other net	(17,715)	(4.1)
Income before income taxes, minority interests and equity in earnings of affiliated companies	21,376	5.0
Income taxes		
Current	5,644	
Deferred	1,425	
Total	7,069	1.6
Income before minority interests and equity in earnings of affiliated companies	14,307	3.3
Minority interests in income of consolidated subsidiaries	(822)	(0.2)
Equity in earnings of affiliated companies	(505)	(0.1)
Net income	¥ 12,980	3.0

	Yen Three months ended December 31, 2008	
Net income per share (Note 7)		
Basic	¥	13.19
Diluted		13.19
Cash dividends per share (Note 12)		22.00

The accompanying Notes to Quarterly Consolidated Financial Statements are an integral part of this statement.

Table of Contents**Consolidated Statement of Shareholders' Equity (Unaudited)**

Komatsu Ltd. and Consolidated Subsidiaries

Nine months ended December 31, 2008

	Millions of yen Nine months ended December 31, 2008	
Common stock		
Balance, beginning of year	¥	67,870
Balance, end of period	¥	67,870
Capital surplus		
Balance, beginning of year	¥	138,170
Sales of treasury stock		1,629
Issuance and exercise of stock acquisition rights (Note 5)		352
Balance, end of period	¥	140,151
Retained earnings, appropriated for legal reserve		
Balance, beginning of year	¥	26,714
Transfer from unappropriated retained earnings		627
Balance, end of period	¥	27,341
Unappropriated retained earnings		
Balance, beginning of year	¥	685,986
Net income		113,321
Cash dividends paid (Note 12)		(43,803)
Transfer to retained earnings appropriated for legal reserve		(627)
Balance, end of period	¥	754,877
Accumulated other comprehensive income (loss) (Note 6)		
Balance, beginning of year	¥	(28,779)
Other comprehensive income (loss) for the period, net of tax		(90,649)
Balance, end of period	¥	(119,428)
Treasury stock		
Balance, beginning of year	¥	(2,835)
Purchase of treasury stock		(33,080)
Sales of treasury stock		826
Balance, end of period (Note 13)	¥	(35,089)
Total shareholders' equity	¥	835,722
Disclosure of comprehensive income		
Net income for the period	¥	113,321
Other comprehensive income (loss) for the period, net of tax (Note 6)		(90,649)

Comprehensive income for the period

¥ 22,672

The accompanying Notes to Quarterly Consolidated Financial Statements are an integral part of this statement.

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Komatsu Ltd. and Consolidated Subsidiaries

Nine months ended December 31, 2008

	Millions of yen
	Nine months ended
	December 31, 2008
Operating activities	
Net income	¥ 113,321
Adjustments to reconcile net income to net cash provided by operating activities:	
Depreciation and amortization	70,343
Deferred income taxes	1,476
Net loss on sale of investment securities and subsidiaries	