



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

March 5, 2009

Mr. Hirokazu Nara  
Managing Director, Kubota Corporation  
2-47 Shikitsuhigashi 1-Chome  
Naniwa-Ku  
Osaka, Japan 556-8601

**Re: Kubota Corporation**  
**Form 20-F for the year ended March 31, 2008**  
**File No. 1-07294**

Dear Mr. Nara:

We have completed our review of your Form 20-F and related filings and have no further comments at this time.

If you have any questions regarding these comments, please direct them to Mindy Hooker, Staff Accountant, at (202) 551-3732, Jeanne Baker, Assistant Chief Accountant, at (202) 551-3691 or to the undersigned at (202) 551-3768.

Sincerely,

John Cash  
Branch Chief