

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

February 21, 2012

Via Facsimile

Mr. Satoru Sakamoto Director and Senior Managing Executive Officer Kubota Corporation 2-47, Shikitsuhigashi 1-Chome, Naniwa-Ku, Osaka, JAPAN

Re: Kubota Corporation

Form 20-F for the fiscal year ended March 31, 2011

Filed June 30, 2011 File No. 1-07294

Dear Mr. Sakamoto:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ John Cash

John Cash Branch Chief