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**Deloitte
Touche
Tohmatsu**

June 4, 2001

Kubota Corporation
2-47, Shikitsuhigashi 1-chome
Naniwa-ku, Osaka 556-8601

Dear Sirs/Madams:

We have audited the consolidated financial statements of Kubota Corporation and subsidiaries as of March 31, 2001 and 2000, and for each of the three years in the period ended March 31, 2001, included in your Annual Report on Form 20-F to the Securities and Exchange Commission and have issued our report thereon dated June 4, 2001, which includes qualifications for the omission of segment information required by Statement of Financial Accounting Standards No. 131, "Disclosures about Segments of an Enterprise and Related Information", and the effect of not properly recording a nonmonetary security exchange transaction in accordance with accounting principles generally accepted in the United States of America, and includes an explanatory paragraph concerning a change in accounting for retirement and pension costs. Note 6 to such consolidated financial statements contains a description of the change effective April 1, 2000 in the method of amortizing unrecognized gains and losses related to accounting for retirement and pension costs. In our judgment, such change is to an alternative accounting principal that is preferable under the circumstances.

Yours truly,

Deloitte Touche Tohmatsu