Independent Review on the Environmental Report

KUBOTA implemented independent review of corresponding data from fiscal 2005 in order to improve the credibility of environmental information.

KPMG	
	Independent Review Report on "Environmental Report" of "KUBOTA CSR Report 2008"
То	the Board of Directors of Kubota Corporation
Ku to en in	Purpose and Scope of our Review We have reviewed "Environmental Report" (the "Report") which is a part of "KUBOTA CSR Report 2008" of bloba Corporation (the "Company") for the year ended March 31, 2008. Our engagement was designed to report the Company, based on the results of our review, the credibility of the environmental performance indicators and vironmental accounting indicators (the "Indicators") for the period from April 1, 2007 to March 31, 2008 included the Report. he Report, including the identification of material issues, is the responsibility of the Company's management.
	ir responsibility is to independently report the results of our procedures performed on the Indicators.
200 As of for (Fi	The Standards and the Criteria used in our Review We conducted our review referring to the "International Standard on Assurance Engagements 3000" (December 33) issued by International Federation of Accountants (IFAC) and in accordance with the "Practice Guidelines for surance Engagements on Sustainability Information" (revised February 2008) issued by the Japanese Association Assurance Organizations for Sustainability Information, with the criteria which are the standards the Company mulated (the "Company's Standards") drawing upon references including "Environmental Reporting Guidelines scal Year 2007 Version)" (June 2007) issued by the Ministry of the Environment of Japan and "Sustainability porting Guidelines Version 3.0" (October 2006) issued by Global Reporting Initiative.
3.	Procedures Performed
	We have performed the following review procedures; With respect to the Company's policies for compilation of the Report, interviewed the Company's responsible personnel.
	Assessed the Company's Standards used for collecting, compiling and reporting the Indicators. With respect to the way of collecting the Indicators and the process flow of calculating them, interviewed the Company's responsible personnel and reviewed the systems and processes used to generate the values of the Indicators.
	Compared the Indicators on a sample basis with the supporting evidences to test the conformity in collection, compilation and reporting of the Indicators to the Company's Standards. Made on-site inspections of the Company's facilities domestic.
	Evaluated the overall statement in which the Indicators are expressed.
4.	Results of the Procedures Performed
are	We believe that our review procedures provide a reasonable basis for our conclusion. Based on our review, nothing has come to our attention that causes us to believe that the Indicators in the Report not collected, compiled and reported, in all material respects, rationally and in accordance with the Company's indards.
to	Our firm and engagement members have no interest in the Company which would have to be disclosed pursuant the provisions of the Assurance Standard for Environmental Reports (pilot version) issued by the Ministry of the vironment of Japan.
	KPMG AZSA Sustainability Co., Itd.
	KPMG AZSA Sustainability Co., Ltd.
Os	aka, Japan

On-site inspections



Hanshin Plant (Amagasaki)



Hirakata Plant