

Mail Stop 6010

November 17, 2006

Mr. Olli Vaartimo  
Executive Vice President and Chief Financial Officer  
Metso Corporation  
P.O. Box 1220  
FI-00101  
Helsinki, Finland

**RE: Metso Corporation  
Form 20-F for the fiscal year ended December 31, 2005  
File No. 001-14400**

Dear Mr. Vaartimo,

We have completed our review of your Form 20-F and related filings and do not, at this time, have any further comments.

Sincerely,

Martin F. James  
Senior Assistant Chief Accountant