

July 17, 2006

Mr. James D. MacDonald  
Chief Financial Officer  
Metal Storm Limited  
Level 34, Central Plaza One  
Brisbane, QLD, 4000  
Australia

RE: Metal Storm Limited  
Form 20-F for the year ended December 31, 2004  
File No. 000-31212

Dear Mr. MacDonald:

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