



DIVISION OF
CORPORATION FINANCE

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

October 19, 2010

Mr. Brett Farmer
Chief Financial Officer
Metal Storm Limited
Building 4
848 Boundary Road
Richlands, Queensland 4077
Australia

Re: Metal Storm Limited
Form 20-F for the Year Ended December 31, 2009
Filed July 15, 2010
File No. 000-31212

Dear Mr. Farmer:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Martin James
Senior Assistant Chief Accountant