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Commission File No. 82-1463

Securities and Exchange Commission  
Division of Corporate Finance  
450 Fifth Street, N.W.  
Washington, D.C. 10549  
USA

**SUPL**

Attention: Office of International Corporate Finance,  
Mr Samuel Wolff, Special Counsel

Re: Exemption Under Exchange Act  
Rule 12g3-2(b); Commission  
File No, 82-1463

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SECURITIES AND EXCHANGE COMMISSION

Dear Sir,

In connection with the exemption from Section 12(g) of the Securities Exchange Act of 1934 (the "Act") granted to Sandvik AB by the Securities and Exchange Commission (the "Commission") pursuant to Rule 12g3-2(b) promulgated under the Act, enclosed is Sandvik AB Press Release, Sandvik strengthens its organization in powder technology, dated 3 October, 2007, which is being submitted under Rule 12g(b)1)(iii).

Sincerely,

SANDVIK AKTIEBOLAG; (publ)

Anders Örbom  
Group Treasurer and VP Finance

**PROCESSED**

**OCT 19 2007**

**THOMSON  
FINANCIAL**

*Handwritten signature and date: dw 10/16*

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**Sandvik strengthens its organization in powder technology**

Sandvik Materials Technology is strengthening its organization within the field of powder technology. During the first quarter 2008, Carina Andersson, currently Managing Director of Ramnäs Bruk, will become General Manager for powder technology within Sandvik Materials Technology .

"With the recruitment of Carina Andersson we will further strengthen the organization with expertise of conducting business development operations in the field of powder technology," says Peter Gossas, President of Sandvik Materials Technology. "This is part of our strategic plan with regard to development and manufacturing of powder-based materials and applications."

Sandvik Materials Technology's operations in powder technology involve research, development and manufacturing of customized components of high-alloyed steel as well as nickel- and cobalt-based alloys, production of powder-based billets at the company's plant in Surahammar, Sweden and of fine-grain, high-alloy powder in Wales in the UK.

Sandviken, 3 October 2007

Sandvik AB; (publ)

Additional information may be obtained from Peter Gossas, President of the Sandvik Materials Technology business area, tel.: +46-26-26 36 28.

Sandvik is a global industrial group with advanced products and world-leading positions in selected areas – tools for metal cutting, machinery and tools for rock excavation, stainless materials, special alloys, metallic and ceramic resistance materials as well as process systems. The Group had at the end of 2006 about 42,000 employees and representation in 130 countries, with annual sales of more than SEK 72,000 M.

Sandvik Materials Technology is a business area within the Sandvik Group and a world-leading manufacturer of high value-added products in advanced stainless materials, special alloys, metallic and ceramic resistance materials as well as process systems. Annual sales in 2006 amounted to about SEK 19,300 M, with 8,600 employees. The product areas comprise Tube, Strip, Wire, Kanthal and Process Systems and MedTech.

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