



DIVISION OF
CORPORATION FINANCE
Mail Stop 7010

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

January 11, 2008

Via U.S. mail and facsimile

Mr. Roger Agnelli
Chief Executive Officer
Companhia Vale Do Rio Doce
Avenida Graça Aranha, No. 26
20030-900 Rio de Janeiro, RJ,
Brazil

**Re: Companhia Vale Do Rio Doce
Form 20-F for the Fiscal Year Ended December 31, 2006
Filed May 16, 2007
File No. 001-15030**

Dear Mr. Agnelli:

We have completed our review of your Form 20-F and related filings and have no further comments at this time.

Sincerely,

Anne Nguyen Parker
Branch Chief

cc: K. Schuler
J. Madison

Via facsimile:
Ivy Hernandez
(212) 225-3999