



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