



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-7010

February 2, 2009

By Facsimile and U.S. Mail

Mr. Fabio de Oliveira Barbosa
Chief Financial Officer
Companhia Vale do Rio Doce
Avenida Graca 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, 2007
Filed May 13, 2008
Response Letter Dated December 16, 2008
File No. 001-15030

Dear Mr. Barbosa:

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

Sincerely,

Jill Davis
Branch Chief