



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-4628

October 15, 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, 2008
Filed April 28, 2009
Response Letter Dated August 21, 2009
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,

Mark C. Shannon
Branch Chief