



DIVISION OF  
CORPORATION FINANCE

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

April 30, 2010

Via Mail and Facsimile (55 21) 3814-8820

Fabio de Oliveira Barbosa  
Chief Financial Officer  
Vale SA  
(f/k/a Companhia Vale Do Rio Doce)  
Avenida Graca Aranha  
20030-900 Rio de Janeiro, RJ  
Brazil

**Re: Vale SA**  
**Form 20-F for the Fiscal Year Ended December 31, 2008**  
**Filed April 28, 2009**  
**File No. 1-15030**  
**Response Letter Filed April 6, 2010**

Dear Mr. Oliveira Barbosa:

We refer you to our comment letter dated March 23, 2010 regarding business contacts with Iran and Cuba. We have completed our review of this subject matter and have no further comments at this time.

Sincerely,

Cecilia Blye, Chief  
Office of Global Security Risk

cc: Roger Schwall  
Assistant Director  
Division of Corporation Finance