



DIVISION OF
CORPORATION FINANCE

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

February 17, 2011

Roger Agnelli
Chief Executive Officer
Vale S.A.
Avenida Graça Aranha, No. 26
20030-900 Rio de Janeiro, RJ
Brazil

Re: Vale S.A.
Form 20-F for the Fiscal Year Ended December 31, 2009
Filed April 29, 2010, as amended June 15, 2010
File No. 1-15030

Dear Mr. Agnelli:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

H. Roger Schwall
Assistant Director