

Paras Madho
Manager
Securities Operations

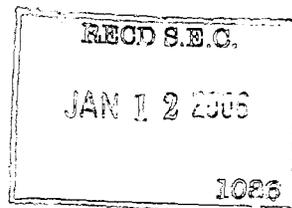
New York Stock Exchange, Inc.
20 Broad Street
New York, NY 10005

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1-32660



January 12, 2006



Mr. Brian Johnson
Branch Chief
Securities and Exchange Commission
Branch of Filer Support 2
Room 2531
100 F Street, NE
Washington, DC 20549

Dear Mr. Johnson:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, VALE OVERSEAS LIMITED, 6.250% Guaranteed Notes due 2016 and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on January 12, 2006. Tentative listing date – Not yet determined.

Sincerely,

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