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Director
Securities Operations
NYSE Group, Inc. 120 Broad Street
New York, New York 10005
1 212.656.5026 | 1 212.656.5893
pmadh@nyse.com

1-32660

November 21, 2006

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

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THOMSON
FINANCIAL

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 2017 and 6.875% Guaranteed Notes due 2036 and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on November 21, 2006. Tentative listing date – November 22, 2006.

Sincerely,

