

July 2, 2024

Chief, Information Technology  
Securities and Exchange Commission  
Division of Corporate Finance  
100 F Street, NE MS 3040  
Washington, DC 20549

To whom it may concern:

The New York Stock Exchange certifies its approval for listing and registration of the 6.400% Guaranteed Notes due 2054 of VALE OVERSEAS LIMITED, guaranteed by VALE S.A., under the Exchange Act of 1934.

Sincerely,

A handwritten signature in black ink, appearing to be "M. J.", with a long horizontal flourish extending to the right.