

Paras Madho  
Manager  
Securities Operations

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

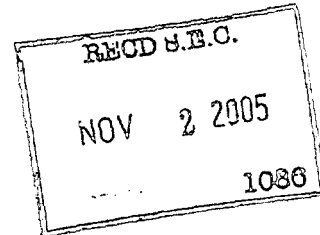
tel: 212.656.5026  
fax: 212.656.5893  
pmadho@nyse.com

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CERTNYS  
NYSE

November 2, 2005



Mr. Brian Johnson  
Branch Chief  
Securities and Exchange Commission  
Branch of Filer Support 2  
Room 2531 – STOP 1004  
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, 8.25% Guaranteed Notes due 2034 and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on November 2, 2005. Tentative listing date – November 3, 2005.

Sincerely,

*Paras Madho*

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FINANCIAL