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September 23, 2010

*CERTINYS  
001-15030*

Ms. Velma T. Smith  
Branch Chief  
Securities and Exchange Commission  
Branch of Filer Support 2  
Room 2531  
100 F Street, NE  
Washington, DC 20549

Dear Ms. Smith:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, VALE S.A. (Guarantor), VALE OVERSEAS LIMITED (Issuer), 4.625% Guaranteed Notes due 2020 and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on September 21, 2010. Tentative listing date – September 24, 2010.

Sincerely,