



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

April 24, 2025

Gustavo Duarte Pimenta
Chief Executive Officer
Vale S.A.

Praia de Botafogo 186 - offices 1101, 1701 and 1801 - Botafogo
22250-145 Rio de Janeiro, RJ, Brazil

João Sichieri Moura
Principal Financial and Accounting Officer
Vale Overseas Limited

Praia de Botafogo 186 - offices 1101, 1701 and 1801 - Botafogo
22250-145 Rio de Janeiro, RJ, Brazil

**Re: Vale S.A.
Vale Overseas Limited
Registration Statement on Form F-3
Filed April 17, 2025
File No. 333-286610**

Dear Gustavo Duarte Pimenta and João Sichieri Moura:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Claudia Rios at 202-551-8770 with any questions.

Sincerely,

Division of Corporation Finance
Office of Energy & Transportation

cc: Jonathan Mendes de Oliveira, Esq.