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**Vale S.A.**

*(incorporated in Brazil as a Sociedade por Ações)*

(Stock code: 6210 for Common Depositary Receipts)

(Stock code: 6230 for Class A Preferred Depositary Receipts)

**Independent Auditor change**

The following sets out the main text of the announcement published by Vale S.A. on December 4, 2013.

Chief Financial  
and  
Investor Relations Officer  
of  
**Vale S.A.**  
Luciano Siani Pires

Hong Kong, December 4, 2013



**To**  
**Comissão de Valores Mobiliários**  
Sete de Setembro Street, 111 – 33º floor  
Rio de Janeiro, RJ

At.: Mr. Fernando Soares Vieira  
Enterprise Relations Superintendent

Mr. José Carlos Bezerra da Silva  
Account Standard and Auditing Superintendent

Subject: Independent Auditor change – Instruction CVM nº 308/99

Rio de Janeiro, December 4, 2013.

DICT/EXT-024/2013

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Dears Mister,

We inform that Vale S.A Board of Directors, in a meet realized on November 28 2013, approved hiring KPMG Independent Auditor, to provide audit services to the financial statements for a period of three years from 2014 exercise. The mentioned services will start from the revision of the quarterly reporting (QR) ended June 30, 2014.

The hiring is to attend the article 31 of CVM 308/99 Instruction, which determines change in independent audit firm each five years, and it had the consent of ours actual auditors, PricewaterhouseCoopers Independent Auditors.

We are at your disposal to further informations through our Investor Relations Department

Sincerely yours,

Luciano Siani Pires  
Chief Financial Officer

Cron.060/2013

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