

Vale S.A.  
Form 6-K  
April 30, 2012  
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**United States  
Securities and Exchange Commission**

Washington, D.C. 20549

**FORM 6-K**

**Report of Foreign Private Issuer  
Pursuant to Rule 13a-16 or 15d-16  
of the  
Securities Exchange Act of 1934**

**For the month of**

**April 2012**

**Vale S.A.**

**Avenida Graça Aranha, No. 26**

**20030-900 Rio de Janeiro, RJ, Brazil**

(Address of principal executive office)

(Indicate by check mark whether the registrant files or will file annual reports under cover of Form 20-F or Form 40-F.)

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(Check One) Form 20-F  Form 40-F

(Indicate by check mark if the registrant is submitting the Form 6-K in paper as permitted by Regulation S-T Rule 101(b)(1))

(Check One) Yes  No

(Indicate by check mark if the registrant is submitting the Form 6-K in paper as permitted by Regulation S-T Rule 101(b)(7))

(Check One) Yes  No

(Indicate by check mark whether the registrant by furnishing the information contained in this Form is also thereby furnishing information to the Commission pursuant to Rule 12g3-2(b) under the Securities Exchange Act of 1934.)

(Check One) Yes  No

(If  Yes is marked, indicate below the file number assigned to the registrant in connection with Rule 12g3-2(b). 82- )

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*Press Release*

**Vale presents bond for amounts claimed in tax enforcement proceedings**

Rio de Janeiro, April 27, 2012 Vale S.A. (Vale) has provided a bond in the amount of R\$ 1.7 billion (equivalent to US\$ 902 million at today's exchange rate of BRL/USD 1.8852) covering the amount of a tax assessment asserted by the Brazilian federal tax authority. The claim relates to supposed taxes on income of non-Brazilian subsidiaries and affiliates for 1996 through 2002, as described in Vale's March 6, 2012 press release.

As we previously reported, currently a decision of the Superior Court of Justice bars any administrative or judicial measure for the collection of claims related to foreign profits. However, the tax authority, in disregard of the content and scope of that decision, sought an order requiring a bond, which was granted by the court of first instance. Vale provided the bond in compliance with the court's determination.

The posting of the bond does not represent a defeat for Vale in the judicial proceedings. Vale remains confident in its positions and will continue to pursue all appropriate legal actions until a final decision on the merits is reached.

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This press release may include statements that present Vale's expectations about future events or results. All statements, when based upon expectations about the future and not on historical facts, involve various risks and uncertainties. Vale cannot guarantee that such statements will prove correct. These risks and uncertainties include factors related to the following: (a) the countries where we operate, especially Brazil and Canada; (b) the global economy; (c) the capital markets; (d) the mining and metals prices and their dependence on global industrial production, which is cyclical by nature; and (e) global competition in the markets in which Vale operates. To obtain further information on factors that may lead to results different from those forecast by Vale, please consult the reports Vale files with the U.S. Securities and Exchange Commission (SEC), the Brazilian Comissão de Valores Mobiliários (CVM), the French Autorité des Marchés Financiers (AMF), and The Stock Exchange of

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Hong Kong Limited, and in particular the factors discussed under Forward-Looking Statements and Risk Factors in Vale's annual report on Form 20-F.

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**Signatures**

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

Vale S.A.  
(Registrant)

Date: April 27, 2012

By: /s/ Roberto Castello Branco  
Roberto Castello Branco  
Director of Investor Relations