



Mark J. Travers
Executive Vice President
Legal and Corporate Affairs

April 26, 2010

Mr. Gordon Peeling
President and CEO
The Mining Association of Canada
1105-350 Sparks Street
Ottawa, ON K1R 7S8

Dear Mr. Peeling:

To ensure conformance with the requirements of the Mining Association of Canada's (MAC's) *Towards Sustainable Mining (TSM) Performance Indicators*, the management team at Vale Inco Limited (the Company) has developed and implemented a process to assess our performance against MAC's *TSM Performance Indicators*.

As of April 22, 2010 we report that Vale Inco Limited meets the requirements for a review of our *TSM Performance Indicator Self-Assessments*.

We agree with these changes and have modified our evaluation accordingly. Please feel free to contact Hilary Cox at (416) 361-7636 if you have any questions about our 2009 results.

Yours sincerely,

A handwritten signature in blue ink, appearing to be "M. Travers", with a long horizontal line extending to the right.