

VALLEY OF THE RIO DOCE CO

Form 6-K/A

August 11, 2004

Table of Contents

United States
Securities and Exchange Commission

Washington, D.C. 20549

FORM 6-K/A

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

For the month of

August 2004

Valley of the Rio Doce Company

(Translation of Registrant's name into English)

Avenida Graça Aranha, No. 26
20005-900 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.)

(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-
_____.)

Table of Contents

This report on Form 6-K/A is hereby incorporated by reference into the Registration Statement on Form F-3 of Vale Overseas Limited, File No. 333-110867-01 and the Registration Statement on Form F-3 of Companhia Vale do Rio Doce, File No. 333-110867 and shall be deemed to be a part thereof from the date on which this report is furnished, to the extent not superseded by documents or reports subsequently filed or furnished.

Table of Contents

Explanatory Note

This report on Form 6-K/A amends and restates in its entirety the Company's report on Form 6-K filed on May 14, 2004 (the "Original 6-K"). The Company has restated its US GAAP financial statements for the first quarter of 2004 for the reasons described in Note 5 to the financial statements included as a part of this report on Form 6-K/A. The Company's Brazilian GAAP financial statements are not affected by the restatement. In addition, this report on Form 6-K/A does not purport to provide an update or a discussion of any other developments subsequent to May 14, 2004. For a discussion of events after that date, you should consult the Company's reports on Form 6-K filed subsequent to May 14, 2004.

TABLE OF CONTENTS

Explanatory Note
Financial Statements

Table of Contents

**COMPANHIA VALE DO RIO DOCE
INDEX TO CONDENSED CONSOLIDATED FINANCIAL INFORMATION**

	Page
Consolidated Balance Sheets as of March 31, 2004 and December 31, 2003	F-3
Consolidated Statements of Income for the three-month periods ended March 31, 2004 and 2003 and December 31, 2003	F-5
Consolidated Statements of Cash Flows for the three-month periods ended March 31, 2004 and 2003 and December 31, 2003	F-6
Consolidated Statements of Changes in Stockholders Equity for the three-month periods ended March 31, 2004 and 2003 and December 31, 2003	F-7
Notes to the Consolidated Financial Information	F-8