

CLEVELAND-CLIFFS INC. 200 Public Square, Suite 3300, Cleveland, OH 44114 P 216.694.5700 clevelandcliffs.com

March 25, 2020

Correspondence Filing Via EDGAR

United States Securities and Exchange Commission Division of Corporation Finance 100 F Street, N.E. Washington, DC 20549

## Re: Cleveland-Cliffs Inc. Registration Statement on Form S-4 (Registration No. 333-237325)

Ladies and Gentlemen:

On behalf of Cleveland-Cliffs Inc. (" *Cliffs*"), the undersigned hereby requests, pursuant to Rule 461(a) promulgated under the Securities Act of 1933, that the Registration Statement on Form S-4 (Registration No. 333-237325) of Cliffs and the subsidiary co-registrants named therein be declared effective at 9:00 a.m. on Friday, March 27, 2020, or as soon thereafter as practicable. Cliffs respectfully requests that you notify Michael J. Solecki of such effectiveness by a telephone call to (216) 586-7103.

Very truly yours,

CLEVELAND-CLIFFS INC.

By: /s/ James D. Graham

Name: James D. Graham

Title: Executive Vice President, Chief Legal Officer & Secretary

cc: Michael J. Solecki, Esq. (Jones Day)

[Signature Page to Request for Acceleration of Effectiveness]