



CLEVELAND-CLIFFS INC.  
200 Public Square, Suite 3300, Cleveland, OH 44114  
P 216.694.5700 [clevelandcliffs.com](http://clevelandcliffs.com)

March 26, 2018

VIA EDGAR

Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street, NE  
Washington, DC 20549

**Re: Cleveland-Cliffs Inc.  
Registration Statement on Form S-4 (Registration No. 333-223027)**

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 (File No. 333-223027) of Cliffs and the subsidiary co-registrants named therein be declared effective at 9:00 a.m. on Thursday, March 29, 2018, 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.

Please contact Michael J. Solecki of Jones Day at (216) 586-7103 if you have any questions concerning this matter. Thank you for your continued attention to this matter.

Very truly yours,  
CLEVELAND-CLIFFS INC.

By: /s/ Timothy K. Flanagan  
Name: Timothy K. Flanagan  
Title: Executive Vice President, Chief Financial Officer

cc: Michael J. Solecki, Esq.