



March 23, 2021

VIA EDGAR

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

**Re: Cleveland-Cliffs i 3t**

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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/ James D. Graham

Name: James D. Graham

Title: Executive Vice President, Chief Legal Officer & Secretary

cc: Michael J. Solecki, Esq.

*[Signature Page to Request for Acceleration of Effectiveness]*