

CLEVELAND-CLIFFS INC

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Securities and Exchange Commission
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Please contact the undersigned at (216) 694-5446 if you have any further questions regarding this filing. Thank you for your attention to this matter.

Sincerely,

/s/ George W. Hawk

George W. Hawk
General Counsel and Secretary

cc: Gary Newberry, U.S. Securities and Exchange Commission
Sandra Eisen, U.S. Securities and Exchange Commission
Donald J. Gallagher, Cleveland-Cliffs