

December 9, 2005

Mr. Donald J. Gallagher  
Chief Financial Officer  
Cleveland-Cliffs Inc.  
1100 Superior Avenue  
Cleveland, Ohio 44114-2589

Re: Cleveland-Cliffs Inc.  
Form 10-K for Fiscal Year Ended December 31, 2004  
Filed February 22, 2005  
File No. 1-08944

Dear Mr. Gallagher:

We have reviewed your filing and have the following comments. We have limited our review of your filing to those issues we have addressed in our comments. Where indicated, we think you should revise your document in response to these comments. If you disagree, we will consider your explanation as to why our comment is inapplicable or a revision is unnecessary. Please be as detailed as necessary in your explanation. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure. After reviewing this information, we may raise additional comments.

Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filing. We look forward to working with you in these respects. We welcome any questions you may have about our comments or any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

Form 10-K for the Fiscal Year Ended December 31, 2004

Financial Statements

Statement of Consolidated Financial Position, page 57

1. We note the use of the description "minerals". In our prior review, you had agreed to use the terms "land rights" or "mineral rights" in your future filings. Please amend your filing to change the description of this item.

Statement of Consolidated Cash Flows, page 59

2. You have reported a reduction in marketable securities as an operating cash flow for the year ended December 31, 2004. Please support your determination that this classification was appropriate. We may have further comment.

3. This statement includes a line item showing total cash flow before changes in operating assets and liabilities, and a line item showing total changes in operating assets and liabilities. Please remove these inappropriate subtotals in an amended filing, as they are not contemplated by SFAS 95.

Closing Comments

As appropriate, please amend your filing and respond to

these  
comments within 10 business days or tell us when you will provide  
us  
with a response. You may wish to provide us with marked copies of  
the amendment to expedite our review. Please furnish a cover  
letter  
with your amendment that keys your responses to our comments and  
provides any requested information. Detailed cover letters  
greatly  
facilitate our review. Please understand that we may have  
additional  
comments after reviewing your amendment and responses to our  
comments.

We urge all persons who are responsible for tM@te

