

CLEVELAND-CLIFFS INC

GEORGE W. HAWK, JR.

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February 3, 2006

Securities and Exchange Commission
100 F Street, N.E.
Washington, D.C. 20549-7010

Attention: April Sifford
Accounting Branch Chief
Division of Corporation Finance

Re: Cleveland-Cliffs Inc
Form 10-K for the fiscal year ended December 31, 2004
Filed February 22, 2005
File No. 1-08944

Dear Ms. Sifford:

Reference is made to your letter, dated January 24, 2006, that sets forth the sc

a year.” Therefore, the investments in auction rate securities were classified as current assets because the investments in auction rate securities were reasonably expected to be realized in cash within one year. Our investments in ARS at December 31, 2004, were fully liquidated in the first quarter of 2005.

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.

Very truly yours,

/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 Inc
David P. Porter, Jones Day