

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 b ome

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

