



Ms. Laurie Brlas
Cleveland Cliffs Inc.
December 31, 2007
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technical person our engineer may call, if he has technical questions about your reserves.

three years. For these purposes, a mine can be defined as all the mines that supply a single wash plant/processing facility, if that is applicable.

4. In a table, disclose the proven and probable reserves separately as defined in Industry Guide 7 for each mine.

Indicate tonnages that are “assigned” to an existing facility and those that have not been “assigned.”

Disclose if the coal is steam or metallurgical, if it is leased or owned, and what is the Btu per pound and sulfur content. Do not report Btu content as “dry,” but include natural moisture in the calculation.

If coal is reported as tonnes in the ground, disclose in another column the average mining and wash plant recoveries in percent; and indicate whether these losses have or have not been reflected in the total recoverable reserves.

In either case, with a footnote clearly disclose if the reserves reported are “in the ground” or “recoverable.”

Provide totals to the table where appropriate

Disclose your percentage of compliance and non-compliance coal.

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 the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes all information required under the Securities Exchange Act of 1934 and that they have provided all information investors require for an informed investment decision. Since the company and its management are in possession of all facts relating to a company’s disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

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In connection with responding to our comments, please provide, in writing, a statement from the company acknowledging that:

- ™ the company is responsible for the adequacy and accuracy of the disclosure in the filing;
- ™ staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; and
- ™ the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

In addition, please be advised that the Division of Enforcement has access to all information you provide to the staff of the Division of Corporation Finance in our review of your filing or in response to our comments on your filing.

You may contact George Schuler, Mining Engineer, at (202) 551-3718 with questions about engineering comments. Please contact Gary Newberry at (202) 551-3761 or me at (202) 551- 3489 with any other questions.

Sincerely,

Brad Skinner
Senior Assistant
Chief Accountant