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Cleveland, Ohio 44114-1190

September 5, 2008

VIA EDGAR AND FACSIMILE

Mr. Daniel F. Duchovny
Special Counsel
Office of Mergers and Acquisitions
U.S. Securities and Exchange Commission
450 Fifth Street, N.W.
Washington, D.C. 20549-3628

Re: Cleveland-Cliffs Inc Preliminary Proxy Statement on Schedule 14A
Filed on August 28, 2008
File No. 001-08944

Dear Mr. Duchovny:

We are submitting this letter on behalf of our client, Cleveland-Cliffs Inc (the "Company"), in response to comments made by you in your correspondence dated September 3, 2008 (the "Comment Letter") with respect to the Company's Preliminary Proxy Statement filed on August 28, 2008 (the "Proxy Statement"). In response to the Comment Letter, the Company will file with the Securities and Exchange Commission an amended Preliminary Proxy Statement on Schedule 14A.

Below are the Company's responses to each comment in the Comment Letter. For the convenience of the staff, we have repeated each of your comments before the response.

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1. *Please fill in the blanks in your proxy statement.*

The Company will fill in all blanks left in the Proxy Statement in its amended Preliminary Proxy Statement.

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2. *We note that Harbinger has stated its belief that one of the presumptions, included in Exhibit C to your proxy statement and referenced here, contains an*
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unlawful presumption. Please revise your disclosure to acknowledge the apparent disagreement between you and Harbinger on this matter of state law, explain why you believe the presumption is lawful, and describe the effects of the disagreement.

Harbinger has stated that it may raise challenges to presumption 9 included in Exhibit C to the Proxy Statement, which requires shareholders to certify that they are eligible to vote in both parts of the election, on the grounds that the presumption “may unlawfully disenfranchise shareholders.” Harbinger purpo
