
UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

~~FORM~~ 8-K

CURRENT REPORT

Pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934

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Date of Report (Date of Earliest Event Reported):

August 20, 2004

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Cleveland-Cliffs Inc

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SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

August 25, 2004

Cleveland-Cliffs Inc
(Registrant)

By: *Donald J. Gallagher*

Name: Donald J. Gallagher
Title: Senior Vice President, CFO and Treasurer

August 25, 2004

Securities and Exchange Commission
450 Fifth Street, NW
Washington, DC 20549

Gentlemen:

We have read Item 4 of Form 8-K dated August 25, 2004 of Cleveland-Cliffs Inc and are in agreement with the statements contained in the first three paragraphs and in the fifth paragraph on page two therein, except