

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

Commission File Number:  
001-08944

Comr

FORM 12b-25

CUSIP Number:  
185896107

NOTIFICATION OF LATE FILING

(Check One):

Form 10-K

Form 20-F

Form 11-K

Form 10-Q

Form 10-D

Form N-SAR

Form N-CSR

For Period Ended: March 31, 2010

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**PART I**

**REGISTRANT INFORMATION**

Full Name of Registrant Cleveland-Cliffs Inc

Former Name if Applicable \_\_\_\_\_

Address of Principal Executive Office (*Street and Number*) 1100 Superior Avenue

City, State and Zip Code Cleveland, Ohio 44114-2589

**PART II**

**RULE 12b-25 (b) AND (c)**

If the subject report could not be filed without unreasonable effort or expense and the registrant seeks relief pursuant to Rule 12b-25(b), the following should be completed. (Check box if appropriate)

- (a) The reasons described in reasonable detail in Part III of this form could not be eliminated without unreasonable effort or expense;
- (b) The subject annual report, semi-annual report, transition report on Form 10-K, Form 20-F, Form 11-K, Form N-SAR or Form N-CSR, or portion thereof, will be filed on or before the fifteenth calendar day following the prescribed due date; or the subject quarterly report or transition report on Form 10-Q of subject distribution report on Form 10-D, or portion thereof, will be filed on or before the fifth calendar day following the prescribed due date; and
- (c) The accountant's statement or other exhibit required by Rule 12b-25(c) has been attached if applicable.

**PART III**

**NARRATIVE**

State below in reasonable detail the reasons why Forms 10-K, 20-F, 11-K 10-Q, 10-D, N-SAR, N-CSR, or the transition report or portion thereof, could not be filed within the prescribed time period.

As previously disclosed, Cleveland-Cliffs Inc (the "Company") is reviewing the application of Statement of Financial Accounting Standards No. 133, Accounting for Derivative Instruments and Hedging Activities with ~~enatatafat nA~~ and ~~And Ao~~ ~~fon~~ ~~h~~ ~~h~~ ~~0~~ ~~0~~ ~~0~~ ~~bs~~

**PART IV**  
~~CONFIDENTIAL~~

(1) Name and telephone number of person to contact in regard to this notification.

George W. Hawk, Jr. _____ (Name)	(202) 412-6700 _____ (Area Code)	694-5700 _____ (Telephone Number)
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(2) Have all other periodic reports required under Section 13 or 15(d) of the Securities Exchange Act of 1934 or Section 30 of the Investment Company Act of 1940 during preceding 12 months or for such shorter period that the registrant was required to file such report(s) been filed? If the answer is no, identify report(s).

Yes  No

The Company has not yet filed its Annual Report on Form 10-K for the fiscal year ended December 31, 2006 due to the review described above in Part III.

(3) Is it anticipated that any significant change in results of operations from the corresponding period for the last fiscal year will be reflected by the earnings statements to be included in the subject filing? If the answer is no, identify report(s) to be included in the subject filing.

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