

January 24, 2006

Mr. Donald J. Gallagher
Chief Financ

Sincerely,

April Sifford
Branch Chief

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Mr. Donald J. Gallagher
Cleveland-Cliffs Inc.
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page 1

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
100 F Street, N.E.
WASHINGTON, D.C. 20549-7010

DIVISION OF
CORPORATION FINANCE
MAIL STOP 7010