

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

(

FORM 8-K/A

CURRENT REPORT

(Am

99(b)

Consolidated financial statements of PinnOak Resources, LLC as of and for the year ended December 31, 2006 and unaudited consolidated financial statements of PinnOak Resources, LLC as of and for the six months ended June 30, 2007 and yC as of 0P yf)r yf' nd una 69rcer a 9h

SIGNATURE

Pursuant to the re

CONSENT OF INDEPENDENT AUDITORS

We hereby consent to the inclusion in this Current Report on Form 8-K/A of Cleveland-Cliffs Inc dated October 15, 2007, of our report dated October 15, 2007, related to the financial statements of PinnOak Resources, LLC as of December 31, 2006 and for the year then ended, which report expresses an unqualified opinion.

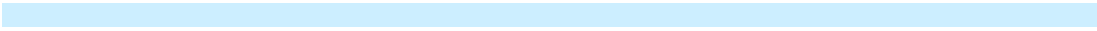
/s/ Schneider Downs & Co., Inc.

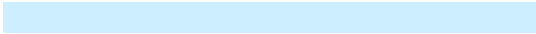
Pittsburgh, Pennsylvania
October 15, 2007

PinnOak Resources, LLC and subsidiaries
Index to Financial Statements

Report of Independent Auditor
Consolidated Balance Sheet

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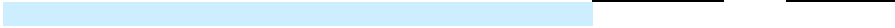






Revenue Recognition

The Company recognizes reve



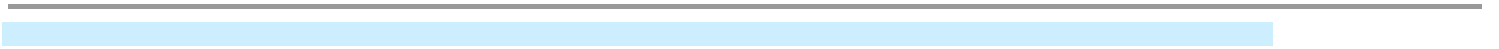
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the benefits to be paid to beneficiaries, be assigned to their former signatory emp

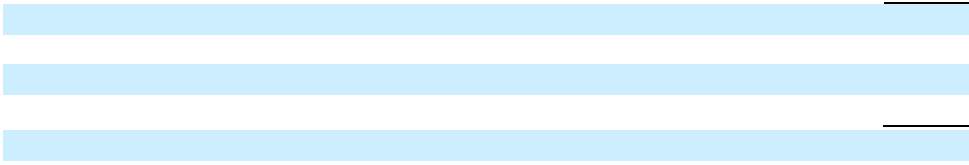
A reconciliation of the beginning and ending aggregate carrying amnd

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Unaudited Pro Forma Condensed Consolidated Financials







accumulated depreciation