SCANNED MAY 19 2011

Form **990-PF**
Department of the Treasury
Internal Revenue Service

Return of Private Foundation

or Section 4947(a)(1) Nonexempt Charitable Trust
Treated as a Private Foundation
Note. The foundation may be able to use a copy of this return to satisfy state reporting requirements

OMB No 1545-0052
2010

For calendar year 2010, or tax year beginning , 2010, and ending , 20

G Check all that apply ☐ Initial return ☐ Initial return of a former public charity ☐ Final return
☐ Amended return ☐ Address change ☒ Name change

Name of foundation
The Cliffs Foundation fka The Cleveland-Cliffs Foundation

A Employer identification number
34-6525124

Number and street (or P O box number if mail is not delivered to street address) | Room/suite
1100 Superior Avenue E, Suite 1500

B Telephone number (see page 10 of the instructions)
216-694-5700

City or town, state, and ZIP code
Cleveland, OH 44114

C If exemption application is pending, check here ▶ ☐
D 1. Foreign organizations, check here ▶ ☐
2. Foreign organizations meeting the 85% test, check here and attach computation ▶ ☐
E If private foundation status was terminated under section 507(b)(1)(A), check here ▶ ☐
F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here ▶ ☐

H Check type of organization ☒ Section 501(c)(3) exempt private foundation
☐ Section 4947(a)(1) nonexempt charitable trust ☐ Other taxable private foundation

I Fair market value of all assets at end of year *(from Part II, col (c), line 16)* ▶ $ 4,268,987

J Accounting method ☒ Cash ☐ Accrual
☐ Other (specify) ____________
(Part I, column (d) must be on cash basis)

	Part I	**Analysis of Revenue and Expenses** *(The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see page 11 of the instructions))*	**(a)** Revenue and expenses per books	**(b)** Net investment income	**(c)** Adjusted net income	**(d)** Disbursements for charitable purposes (cash basis only)
Revenue	1	Contributions, gifts, grants, etc , received (attach schedule)	2,000,000			
	2	Check ▶ ☐ if the foundation is **not** required to attach Sch B				
	3	Interest on savings and temporary cash investments	8,877	8,877	8,877	
	4	Dividends and interest from securities				
	5a	Gross rents				
	b	Net rental income or (loss) ______				
	6a	Net gain or (loss) from sale of assets not on line 10				
	b	Gross sales price for all assets on line 6a ______				
	7	Capital gain net income (from Part IV, line 2)				
	8	Net short-term capital gain				
	9	Income modifications				
	10 a	Gross sales less returns and allowances				
	b	Less Cost of goods sold				
	c	Gross profit or (loss) (attach schedule)				
	11	Other income (attach schedule)				
	12	**Total.** Add lines 1 through 11	2,008,877	8,877	8,877	
Operating and Administrative Expenses	13	Compensation of officers, directors, trustees, etc				
	14	Other employee salaries and wages				
	15	Pension plans, employee benefits				
	16a	Legal fees (attach schedule)				
	b	Accounting fees (attach schedule)				
	c	Other professional fees (attach schedule)				
	17	Interest				
	18	Taxes (attach schedule) (see page 14 of the instructions)				
	19	Depreciation (attach schedule) and depletion				
	20	Occupancy				
	21	Travel, conferences, and meetings				
	22	Printing and publications	355			
	23	Other expenses (attach schedule)				355
	24	**Total operating and administrative expenses.** Add lines 13 through 23	355			355
	25	Contributions, gifts, grants paid	1,171,639			1,171,639
	26	**Total expenses and disbursements.** Add lines 24 and 25	1,171,994			1,171,994
	27	Subtract line 26 from line 12				
	a	**Excess of revenue over expenses and disbursements**	836,883			
	b	**Net investment income** (if negative, enter -0-)		8,877		
	c	**Adjusted net income** (if negative, enter -0-)			8,877	

RECEIVED
MAY 19 2011
OGDEN, UT
IRS-OSC

14

For Paperwork Reduction Act Notice, see page 30 of the instructions.
JSA
0E1410 1 000

Part II **Balance Sheets**		Attached schedules and amounts in the description column should be for end-of-year amounts only (See instructions)	Beginning of year	End of year	
			(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1	Cash - non-interest-bearing	3,432,104	4,268,987	4,268,987
	2	Savings and temporary cash investments			
	3	Accounts receivable ▶ Less allowance for doubtful accounts ▶			
	4	Pledges receivable ▶ Less allowance for doubtful accounts ▶			
	5	Grants receivable			
	6	Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see page 15 of the instructions)			
	7	Other notes and loans receivable (attach schedule) ▶ Less allowance for doubtful accounts ▶			
	8	Inventories for sale or use			
	9	Prepaid expenses and deferred charges			
	10 a	Investments - U S and state government obligations (attach schedule)			
	b	Investments - corporate stock (attach schedule)			
	c	Investments - corporate bonds (attach schedule)			
	11	Investments - land, buildings, and equipment basis ▶ Less accumulated depreciation (attach schedule) ▶			
	12	Investments - mortgage loans			
	13	Investments - other (attach schedule)			
	14	Land, buildings, and equipment basis ▶ Less accumulated depreciation (attach schedule) ▶			
	15	Other assets (describe ▶)			
	16	**Total assets** (to be completed by all filers - see the instructions Also, see page 1, item I)	3,432,104	4,268,987	4,268,987
Liabilities	17	Accounts payable and accrued expenses			
	18	Grants payable			
	19	Deferred revenue			
	20	Loans from officers, directors, trustees, and other disqualified persons			
	21	Mortgages and other notes payable (attach schedule)			
	22	Other liabilities (describe ▶)			
	23	**Total liabilities** (add lines 17 through 22)			
Net Assets or Fund Balances		**Foundations that follow SFAS 117, check here ▶ ☐ and complete lines 24 through 26 and lines 30 and 31.**			
	24	Unrestricted	3,432,104	4,268,987	
	25	Temporarily restricted			
	26	Permanently restricted			
		Foundations that do not follow SFAS 117, check here and complete lines 27 through 31. ▶ ☐			
	27	Capital stock, trust principal, or current funds			
	28	Paid-in or capital surplus, or land, bldg , and equipment fund			
	29	Retained earnings, accumulated income, endowment, or other funds			
	30	**Total net assets or fund balances** (see page 17 of the instructions)	3,432,104	4,268,987	
	31	**Total liabilities and net assets/fund balances** (see page 17 of the instructions)	3,432,104	4,268,987	

Part III Analysis of Changes in Net Assets or Fund Balances

1	Total net assets or fund balances at beginning of year - Part II, column (a), line 30 (must agree with end-of-year figure reported on prior year's return)	1	3,432,104
2	Enter amount from Part I, line 27a	2	836,883
3	Other increases not included in line 2 (itemize) ▶	3	
4	Add lines 1, 2, and 3	4	4,268,987
5	Decreases not included in line 2 (itemize) ▶	5	
6	Total net assets or fund balances at end of year (line 4 minus line 5) - Part II, column (b), line 30	6	4,268,987

Part IV Capital Gains and Losses for Tax on Investment Income

	(a) List and describe the kind(s) of property sold (e g , real estate, 2-story brick warehouse, or common stock, 200 shs MLC Co)	(b) How acquired P-Purchase D-Donation	(c) Date acquired (mo , day, yr)	(d) Date sold (mo , day, yr)
1a				
b				
c				
d				
e				

	(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
a				
b				
c				
d				
e				

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69

	(i) F M V as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j), if any	(l) Gains (Col (h) gain minus col (k), but not less than -0-) or Losses (from col (h))
a				
b				
c				
d				
e				

2	Capital gain net income or (net capital loss) { If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7 }	2	
3	Net short-term capital gain or (loss) as defined in sections 1222(5) and (6) If gain, also enter in Part I, line 8, column (c) (see pages 13 and 17 of the instructions) If (loss), enter -0- in Part I, line 8	3	

Part V Qualification Under Section 4940(e) for Reduced Tax on Net Investment Income

(For optional use by domestic private foundations subject to the section 4940(a) tax on net investment income)

If section 4940(d)(2) applies, leave this part blank

Was the foundation liable for the section 4942 tax on the distributable amount of any year in the base period? ☐ Yes ☐ No

If "Yes," the foundation does not qualify under section 4940(e) Do not complete this part

1 Enter the appropriate amount in each column for each year, see page 18 of the instructions before making any entries

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (col (b) divided by col (c))
2009	1,786,266	2,361,821	0.7563
2008	1,438,767	2,759,745	0.5213
2007	1,016,548	2,193,945	0.4633
2006	339,185	1,360,855	0.2492
2005	272,608	508,707	0.5359

2	**Total** of line 1, column (d)	2	2.5260
3	Average distribution ratio for the 5-year base period - divide the total on line 2 by 5, or by the number of years the foundation has been in existence if less than 5 years	3	0.5052
4	Enter the net value of noncharitable-use assets for 2010 from Part X, line 5	4	3,600,498
5	Multiply line 4 by line 3	5	1,818,972
6	Enter 1% of net investment income (1% of Part I, line 27b)	6	89
7	Add lines 5 and 6	7	1,819,061
8	Enter qualifying distributions from Part XII, line 4	8	1,171,994

If line 8 is equal to or greater than line 7, check the box in Part VI, line 1b, and complete that part using a 1% tax rate See the Part VI instructions on page 18

Part VI ' Excise Tax Based on Investment Income (Section 4940(a), 4940(b), 4940(e), or 4948 - see page 18 of the instructions)

1a'	Exempt operating foundations described in section 4940(d)(2), check here ▶ ☐ and enter "N/A" on line 1 Date of ruling or determination letter ____________ **(attach copy of ruling letter if necessary - see instructions)**				
b	Domestic foundations that meet the section 4940(e) requirements in Part V, check here ▶ ☐ and enter 1% of Part I, line 27b			1	178
c	All other domestic foundations enter 2% of line 27b Exempt foreign organizations enter 4% of Part I, line 12, col (b)				
2	Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)			2	
3	Add lines 1 and 2			3	178
4	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)			4	
5	**Tax based on investment income.** Subtract line 4 from line 3 If zero or less, enter -0-			5	178
6	Credits/Payments				
a	2010 estimated tax payments and 2009 overpayment credited to 2010	6a	723		
b	Exempt foreign organizations-tax withheld at source	6b			
c	Tax paid with application for extension of time to file (Form 8868)	6c			
d	Backup withholding erroneously withheld	6d			
7	Total credits and payments Add lines 6a through 6d			7	723
8	Enter any **penalty** for underpayment of estimated tax. Check here ☐ if Form 2220 is attached			8	
9	**Tax due.** If the total of lines 5 and 8 is more than line 7, enter **amount owed** ▶			9	
10	**Overpayment.** If line 7 is more than the total of lines 5 and 8, enter the **amount overpaid** ▶			10	545
11	Enter the amount of line 10 to be **Credited to 2011 estimated tax** ▶ 545 **Refunded** ▶			11	

Part VII-A Statements Regarding Activities

			Yes	No
1a	During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?	1a		X
b	Did it spend more than $100 during the year (either directly or indirectly) for political purposes (see page 19 of the instructions for definition)?	1b		X
	If the answer is "Yes" to 1a or 1b, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities			
c	Did the foundation file **Form 1120-POL** for this year?	1c		X
d	Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year **(1)** On the foundation ▶$ ____________ **(2)** On foundation managers ▶ $ ____________			
e	Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers ▶ $ ____________			
2	Has the foundation engaged in any activities that have not previously been reported to the IRS? *If "Yes," attach a detailed description of the activities*	2		X
3	Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? *If "Yes," attach a conformed copy of the changes*	3		X
4a	Did the foundation have unrelated business gross income of $1,000 or more during the year?	4a		X
b	If "Yes," has it filed a tax return on **Form 990-T** for this year?	4b		X
5	Was there a liquidation, termination, dissolution, or substantial contraction during the year? *If "Yes," attach the statement required by General Instruction T*	5		X
6	Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	6	X	
7	Did the foundation have at least $5,000 in assets at any time during the year? *If "Yes," complete Part II, col (c), and Part XV*	7	X	
8a	Enter the states to which the foundation reports or with which it is registered (see page 19 of the instructions) ▶ Ohio			
b	If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by *General Instruction G? If "No," attach explanation*	8b	X	
9	Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2010 or the taxable year beginning in 2010 (see instructions for Part XIV on page 27)? *If "Yes," complete Part XIV*	9		X
10	Did any persons become substantial contributors during the tax year? *If "Yes," attach a schedule listing their names and addresses*	10		X

Part VII-A Statements Regarding Activities *(continued)*

		Yes	No
11 At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule (see page 20 of the instructions)	**11**		X
12 Did the foundation acquire a direct or indirect interest in any applicable insurance contract before August 17, 2008?	**12**		X
13 Did the foundation comply with the public inspection requirements for its annual returns and exemption application?	**13**	X	

Website address ▶ N/A

14 The books are in care of ▶ D.J. Gallagher, Treasurer Telephone no ▶ 216-694-5700

Located at ▶ 1100 Superior Ave., Suite 1500, Cleveland, OH ZIP + 4 ▶ 44114-2544

15 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of **Form 1041** - Check here ▶ ☐

and enter the amount of tax-exempt interest received or accrued during the year ▶ **15**

		Yes	No
16 At any time during calendar year 2010, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country?	**16**		X
See page 20 of the instructions for exceptions and filing requirements for Form TD F 90-22 1 If "Yes," enter the name of the foreign country ▶			

Part VII-B Statements Regarding Activities for Which Form 4720 May Be Required

File Form 4720 if any item is checked in the "Yes" column, unless an exception applies.		Yes	No
1a During the year did the foundation (either directly or indirectly)			
(1) Engage in the sale or exchange, or leasing of property with a disqualified person? ☐ Yes ☒ No			
(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? ☐ Yes ☒ No			
(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? ☐ Yes ☒ No			
(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? ☐ Yes ☒ No			
(5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)? ☐ Yes ☒ No			
(6) Agree to pay money or property to a government official? (**Exception.** Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days). ☐ Yes ☒ No			
b If any answer is "Yes" to 1a(1)-(6), did **any** of the acts fail to qualify under the exceptions described in Regulations section 53 4941(d)-3 or in a current notice regarding disaster assistance (see page 22 of the instructions)?	**1b**		
Organizations relying on a current notice regarding disaster assistance check here ▶ ☐			
c Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2010?	**1c**		X
2 Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5))			
a At the end of tax year 2010, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2010? ☐ Yes ☒ No			
If "Yes," list the years ▶ , , ,			
b Are there any years listed in 2a for which the foundation is **not** applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to **all** years listed, answer "No" and attach statement - see page 22 of the instructions)	**2b**		
c If the provisions of section 4942(a)(2) are being applied to **any** of the years listed in 2a, list the years here ▶ , , ,			
3a Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year? ☐ Yes ☒ No			
b If "Yes," did it have excess business holdings in 2010 as a result of **(1)** any purchase by the foundation or disqualified persons after May 26, 1969, **(2)** the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest, or **(3)** the lapse of the 10-, 15-, or 20-year first phase holding period? *(Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2010)*	**3b**		
4a Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	**4a**		X
b Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2010?	**4b**		X

Part VII-B Statements Regarding Activities for Which Form 4720 May Be Required *(continued)*

5a During the year did the foundation pay or incur any amount to

- **(1)** Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))? ☐ Yes ☒ No
- **(2)** Influence the outcome of any specific public election (see section 4955), or to carry on, directly or indirectly, any voter registration drive? ☐ Yes ☒ No
- **(3)** Provide a grant to an individual for travel, study, or other similar purposes? ☐ Yes ☒ No
- **(4)** Provide a grant to an organization other than a charitable, etc , organization described in section 509(a)(1), (2), or (3), or section 4940(d)(2)? (see page 22 of the instructions) ☐ Yes ☒ No
- **(5)** Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals? ☐ Yes ☒ No

b If any answer is "Yes" to 5a(1)-(5), did **any** of the transactions fail to qualify under the exceptions described in Regulations section 53 4945 or in a current notice regarding disaster assistance (see page 22 of the instructions)? **5b**

Organizations relying on a current notice regarding disaster assistance check here ▶ ☐

c If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant? ☐ Yes ☐ No

If "Yes," attach the statement required by Regulations section 53 4945-5(d)

6a Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? ☐ Yes ☒ No

b Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract? **6b** X

If "Yes" to 6b, file Form 8870

7a At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction? ☐ Yes ☒ No

b If "Yes," did the foundation receive any proceeds or have any net income attributable to the transaction? **7b**

Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors

1 List all officers, directors, trustees, foundation managers and their compensation (see page 22 of the instructions).

(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
See Attached Schedule				

2 Compensation of five highest-paid employees (other than those included on line 1 - see page 23 of the instructions). If none, enter "NONE."

(a) Name and address of each employee paid more than $50,000	(b) Title, and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
None				

Total number of other employees paid over $50,000 ▶

Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors *(continued)*

3 Five highest-paid independent contractors for professional services (see page 23 of the instructions). If none, enter "NONE."

(a) Name and address of each person paid more than $50,000	(b) Type of service	(c) Compensation
None		
Total number of others receiving over $50,000 for professional services . . . . . ▶		

Part IX-A Summary of Direct Charitable Activities

List the foundation's four largest direct charitable activities during the tax year Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc	Expenses
1 The Foundation engages in grant making activities only.	
2	
3	
4	

Part IX-B Summary of Program-Related Investments (see page 24 of the instructions)

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2	Amount
1 N/A	
2	
All other program-related investments See page 24 of the instructions 3	
Total. Add lines 1 through 3 . . . . . ▶	

Part X **Minimum Investment Return** (All domestic foundations must complete this part Foreign foundations, see page 24 of the instructions.)

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc , purposes		
a	Average monthly fair market value of securities	1a	95,833
b	Average of monthly cash balances	1b	3,559,495
c	Fair market value of all other assets (see page 25 of the instructions)	1c	
d	**Total** (add lines 1a, b, and c)	1d	3,655,328
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation) 1e		
2	Acquisition indebtedness applicable to line 1 assets	2	
3	Subtract line 2 from line 1d	3	3,655,328
4	Cash deemed held for charitable activities Enter 1 1/2 % of line 3 (for greater amount, see page 25 of the instructions)	4	54,830
5	**Net value of noncharitable-use assets.** Subtract line 4 from line 3 Enter here and on Part V, line 4	5	3,600,498
6	**Minimum investment return.** Enter 5% of line 5	6	180,025

Part XI **Distributable Amount** (see page 25 of the instructions) (Section 4942(j)(3) and (j)(5) private operating foundations and certain foreign organizations check here ▶ ☐ and do not complete this part)

1	Minimum investment return from Part X, line 6			1	180,025
2a	Tax on investment income for 2010 from Part VI, line 5	2a	178		
b	Income tax for 2010 (This does not include the tax from Part VI)	2b			
c	Add lines 2a and 2b			2c	178
3	Distributable amount before adjustments Subtract line 2c from line 1			3	179,847
4	Recoveries of amounts treated as qualifying distributions			4	
5	Add lines 3 and 4			5	179,847
6	Deduction from distributable amount (see page 25 of the instructions)			6	
7	**Distributable amount** as adjusted Subtract line 6 from line 5 Enter here and on Part XIII, line 1			7	179,847

Part XII **Qualifying Distributions** (see page 25 of the instructions)

1	Amounts paid (including administrative expenses) to accomplish charitable, etc , purposes		
a	Expenses, contributions, gifts, etc - total from Part I, column (d), line 26	1a	1,171,994
b	Program-related investments - total from Part IX-B	1b	
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc , purposes	2	
3	Amounts set aside for specific charitable projects that satisfy the		
a	Suitability test (prior IRS approval required)	3a	
b	Cash distribution test (attach the required schedule)	3b	
4	**Qualifying distributions.** Add lines 1a through 3b Enter here and on Part V, line 8, and Part XIII, line 4	4	1,171,994
5	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income Enter 1% of Part I, line 27b (see page 26 of the instructions)	5	
6	**Adjusted qualifying distributions.** Subtract line 5 from line 4	6	1,171,994

Note: The amount on line 6 will be used in Part V, column (b), in subsequent years when calculating whether the foundation qualifies for the section 4940(e) reduction of tax in those years

Part XIII Undistributed Income (see page 26 of the instructions)

		(a) Corpus	(b) Years prior to 2009	(c) 2009	(d) 2010
1 Distributable amount for 2010 from Part XI, line 7					179,847
2 Undistributed income, if any, as of the end of 2010					
a Enter amount for 2009 only					
b Total for prior years 20____,20____,20____					
3 Excess distributions carryover, if any, to 2010					
a From 2005	247,344				
b From 2006	272,057				
c From 2007	908,448				
d From 2008	1,301,282				
e From 2009	1,668,239				
f **Total** of lines 3a through e		4,397,370			
4 Qualifying distributions for 2010 from Part XII, line 4 ▶ $ 1,171,994					
a Applied to 2009, but not more than line 2a					
b Applied to undistributed income of prior years (Election required - see page 26 of the instructions)					
c Treated as distributions out of corpus (Election required - see page 26 of the instructions)					
d Applied to 2010 distributable amount					179,847
e Remaining amount distributed out of corpus		992,147			
5 Excess distributions carryover applied to 2010 *(If an amount appears in column (d), the same amount must be shown in column (a))*					
6 **Enter the net total of each column as indicated below:**					
a Corpus Add lines 3f, 4c, and 4e Subtract line 5		5,389,517			
b Prior years' undistributed income Subtract line 4b from line 2b					
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed					
d Subtract line 6c from line 6b Taxable amount - see page 27 of the instructions					
e Undistributed income for 2009 Subtract line 4a from line 2a Taxable amount - see page 27 of the instructions					
f Undistributed income for 2010 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2011					
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (see page 27 of the instructions)					
8 Excess distributions carryover from 2005 not applied on line 5 or line 7 (see page 27 of the instructions)		247,344			
9 **Excess distributions carryover to 2011.** Subtract lines 7 and 8 from line 6a		5,142,173			
10 Analysis of line 9					
a Excess from 2006	272,057				
b Excess from 2007	908,448				
c Excess from 2008	1,301,282				
d Excess from 2009	1,668,239				
e Excess from 2010	992,147				

Part XIV Private Operating Foundations (see page 27 of the instructions and Part VII-A, question 9)

1a If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2010, enter the date of the ruling . . . . ▶ N/A

b Check box to indicate whether the foundation is a private operating foundation described in section ☐ 4942(j)(3) or ☐ 4942(j)(5)

	Tax year	Prior 3 years			(e) Total
	(a) 2010	(b) 2009	(c) 2008	(d) 2007	
2a Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed					
b 85% of line 2a					
c Qualifying distributions from Part XII, line 4 for each year listed .					
d Amounts included in line 2c not used directly for active conduct of exempt activities					
e Qualifying distributions made directly for active conduct of exempt activities Subtract line 2d from line 2c					
3 Complete 3a, b, or c for the alternative test relied upon a "Assets" alternative test - enter (1) Value of all assets . . .					
(2) Value of assets qualifying under section 4942(j)(3)(B)(i)					
b "Endowment" alternative test- enter 2/3 of minimum investment return shown in Part X, line 6 for each year listed . .					
c "Support" alternative test - enter (1) Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties)					
(2) Support from general public and 5 or more exempt organizations as provided in section 4942 (j)(3)(B)(iii)					
(3) Largest amount of support from an exempt organization					
(4) Gross investment income .					

Part XV Supplementary Information (Complete this part only if the foundation had $5,000 or more in assets at any time during the year - see page 28 of the instructions.)

1 Information Regarding Foundation Managers:

a List any managers of the foundation who have contributed more than 2% of the total contributions received by the foundation before the close of any tax year (but only if they have contributed more than $5,000) (See section 507(d)(2))

b List any managers of the foundation who own 10% or more of the stock of a corporation (or an equally large portion of the ownership of a partnership or other entity) of which the foundation has a 10% or greater interest

2 Information Regarding Contribution, Grant, Gift, Loan, Scholarship, etc., Programs:

Check here ▶ ☐ if the foundation only makes contributions to preselected charitable organizations and does not accept unsolicited requests for funds If the foundation makes gifts, grants, etc (see page 28 of the instructions) to individuals or organizations under other conditions, complete items 2a, b, c, and d

a The name, address, and telephone number of the person to whom applications should be addressed

Dana Byrne, The Cliffs Foundation, 1100 Superior Ave., Suite 1500, Cleveland, OH 44114

b The form in which applications should be submitted and information and materials they should include

Applications should be in writing and should give details of how contributions would be used.

c Any submission deadlines

None

d Any restrictions or limitations on awards, such as by geographical areas, charitable fields, kinds of institutions, or other factors

None

Part XV Supplementary Information (continued)

3 Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a *Paid during the year* See Attached Schedule				
Total . . . . ▶ 3a				
b *Approved for future payment* See Attached Schedule				
Total . . . . ▶ 3b				

Part XVI-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated	Unrelated business income		Excluded by section 512, 513, or 514		(e) Related or exempt function income (See page 28 of the instructions)
	(a) Business code	(b) Amount	(c) Exclusion code	(d) Amount	
1 Program service revenue					
a					
b					
c					
d					
e					
f					
g Fees and contracts from government agencies					
2 Membership dues and assessments					
3 Interest on savings and temporary cash investments					8,877
4 Dividends and interest from securities					
5 Net rental income or (loss) from real estate					
a Debt-financed property					
b Not debt-financed property					
6 Net rental income or (loss) from personal property					
7 Other investment income					
8 Gain or (loss) from sales of assets other than inventory					
9 Net income or (loss) from special events					
10 Gross profit or (loss) from sales of inventory					
11 Other revenue a					
b					
c					
d					
e					
12 Subtotal Add columns (b), (d), and (e)					8,877

13 **Total.** Add line 12, columns (b), (d), and (e) 13 8,877

(See worksheet in line 13 instructions on page 29 to verify calculations)

Part XVI-B Relationship of Activities to the Accomplishment of Exempt Purposes

Line No. ▼	Explain below how each activity for which income is reported in column (e) of Part XVI-A contributed importantly to the accomplishment of the foundation's exempt purposes (other than by providing funds for such purposes) (See page 29 of the instructions)
	The Foundation engages solely in grant making activities.
	All receipts are used to distribute to charitable organizations.

Part XVII Information Regarding Transfers To and Transactions and Relationships With Noncharitable Exempt Organizations

			Yes	No
1	Did the organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?			
a	Transfers from the reporting foundation to a noncharitable exempt organization of			
	(1) Cash	1a(1)		X
	(2) Other assets	1a(2)		X
b	Other transactions			
	(1) Sales of assets to a noncharitable exempt organization	1b(1)		X
	(2) Purchases of assets from a noncharitable exempt organization	1b(2)		X
	(3) Rental of facilities, equipment, or other assets	1b(3)		X
	(4) Reimbursement arrangements	1b(4)		X
	(5) Loans or loan guarantees	1b(5)		X
	(6) Performance of services or membership or fundraising solicitations	1b(6)		X
c	Sharing of facilities, equipment, mailing lists, other assets, or paid employees	1c		X

d If the answer to any of the above is "Yes," complete the following schedule Column (b) should always show the fair market value of the goods, other assets, or services given by the reporting foundation If the foundation received less than fair market value in any transaction or sharing arrangement, show in column (d) the value of the goods, other assets, or services received

(a) Line no	(b) Amount involved	(c) Name of noncharitable exempt organization	(d) Description of transfers, transactions, and sharing arrangements

2a Is the foundation directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527? ☐ Yes ☒ No

b If "Yes," complete the following schedule

(a) Name of organization	(b) Type of organization	(c) Description of relationship

Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete Declaration of preparer (other than taxpayer or fiduciary) is based on all information of which preparer has any knowledge

▶ Signature of officer or trustee

Date 5/3/11

▶ Title V.P. & Asst. Treasurer

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN

Firm's name ▶

Firm's EIN ▶

Firm's address ▶

Phone no

Schedule B
(Form 990, 990-EZ, or 990-PF)
Department of the Treasury
Internal Revenue Service

Schedule of Contributors

▶ **Attach to Form 990, 990-EZ, or 990-PF.**

OMB No 1545-0047

2010

Name of the organization	**Employer identification number**
The Cliffs Foundation fka The Cleveland-Cliffs Foundation	34-6525124

Organization type (check one)

Filers of:	**Section:**
Form 990 or 990-EZ	☐ 501(c)( ) (enter number) organization
	☐ 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation
	☐ 527 political organization
Form 990-PF	☒ 501(c)(3) exempt private foundation
	☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation
	☐ 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule.**
Note. Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule See instructions

General Rule

☒ For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, $5,000 or more (in money or property) from any one contributor Complete Parts I and II

Special Rules

☐ For a section 501(c)(3) organization filing Form 990 or 990-EZ that met the 33 1/3 % support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), and received from any one contributor, during the year, a contribution of the greater of **(1)** $5,000 or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h or (ii) Form 990-EZ, line 1 Complete Parts I and II

☐ For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, aggregate contributions of more than $1,000 for use *exclusively* for religious, charitable, scientific, literary, or educational purposes, or the prevention of cruelty to children or animals Complete Parts I, II, and III

☐ For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions for use *exclusively* for religious, charitable, etc , purposes, but these contributions did not aggregate to more than $1,000 If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc , purpose Do not complete any of the parts unless the **General Rule** applies to this organization because it received nonexclusively religious, charitable, etc , contributions of $5,000 or more during the year . . . . ▶ $ ____________

Caution. An organization that is not covered by the General Rule and/or the Special Rules does not file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer "No" on Part IV, line 2 of its Form 990, or check the box on line H of its Form 990-EZ, or on line 2 of its Form 990-PF, to certify that it does not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF)

For Paperwork Reduction Act Notice, see the Instructions for Form 990, 990-EZ, or 990-PF.

Name of organization	Employer identification number
The Cliffs Foundation	34-6525124

Part I **Contributors** (see instructions)

(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
----	Cliffs Natural Resources 200 Public Square, Suite 3300 Cleveland, OH 44114	$ 2,000,000.00	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II if there is a noncash contribution)

(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
----		$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II if there is a noncash contribution)

(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
----		$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II if there is a noncash contribution)

(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
----		$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II if there is a noncash contribution)

(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
----		$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II if there is a noncash contribution)

(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
----		$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II if there is a noncash contribution)

THE CLIFFS FOUNDATION
EMPLOYER IDENTIFICATION NUMBER 34-6525124

2010 FORM 990-PF, RETURN OF PRIVATE FOUNDATION
SCHEDULES ATTACHED

THE CLIFFS FOUNDATION
EMPLOYER IDENTIFICATION NUMBER 34-6525124

2010 FORM 990-PF, RETURN OF PRIVATE FOUNDATION
PART I, LINE 1, COLUMN A -- GROSS CONTRIBUTIONS RECEIVED

		Date Received	Amount
Cliffs Natural Resources	200 Public Square, Suite 3300 Cleveland, OH 44114	Various	$2,000,000

THE CLIFFS FOUNDATION
EMPLOYER IDENTIFICATION NUMBER 34-6525124

2010 FORM 990-PF, RETURN OF PRIVATE FOUNDATION
PART I -- EXPENSES

Line 23 -- Other Expenses

Filing Fees-State of Ohio	$200
Administration	155
	$355

THE CLIFFS FOUNDATION
EMPLOYER IDENTIFICATION NUMBER 34-6525124

2010 FORM 990-PF, RETURN OF PRIVATE FOUNDATION
PART VIII -- SCHEDULE OF COMPENSATION OF OFFICERS AND TRUSTEES
MANAGERS OF THE CLIFFS FOUNDATION

J A Carrabba	President, Member and Trustee	1100 Superior Avenue East Cleveland, Ohio 44114
D. J Gallagher	Vice President and Treasurer and Trustee	1100 Superior Avenue East Cleveland, Ohio 44114
D. W Byrne	Vice President and Assistant Treasurer	1100 Superior Avenue East Cleveland, Ohio 44114
L Brlas	Trustee	1100 Superior Avenue East Cleveland, Ohio 44114
W. R. Calfee	Trustee	1100 Superior Avenue East Cleveland, Ohio 44114

The Cliffs Foundation
Contributions Paid in 2010
Attachment (A) to Form 990-PF

Recipient's Name	Location	Amount
Education - Matching Gifts		
Michigan Tech Fund	Houghton, MI	$ 12,460.00
College of St Benedict	St. Joseph, MN	8,850 00
University School	Hunting Valley, OH	8,000 00
West Virginia University	Morgantown, WV	4,112 50
College of Wooster	Wooster, OH	4,000.00
Franciscan University of Steubenville	Steubenville, OH	4,000 00
St Scholastica Academy	Covington, LA	4,000 00
University of Arizona	Tucson, AZ	4,000 00
University of Minnesota	St. Paul, MN	3,000 00
Yale University	New Haven, CT	2,600 00
Hiram College	Hiram, OH	1,950 00
Case Western Reserve University	Cleveland, OH	1,600.00
Cleveland Institute of Music	Cleveland, OH	1,600 00
NMU Development Fund	Marquette, MI	1,250 00
St Ignatius High School	Cleveland, OH	800 00
Notre Dame College	South Euclid, OH	780.00
Magnificat High School	Rocky River, OH	400 00
Williams College	Williamstown, MA	400 00
Central Catholic High School	Wheeling, WV	300.00
Kent Denver School	Englewood, CO	300 00
Smith College	Northampton, MA	300 00
St Paul's School	Concord, NH	300.00
University of Notre Dame	Notre Dame, IN	300.00
Cathedral High School	St. Cloud, MN	250.00
Washington & Lee University	Lexington, VA	250.00
Xavier University	Cincinnati, OH	250.00
Hathaway Brown School	Shaker Heights, OH	200.00
Cincinnati Country Day School	Cincinnati, OH	100 00
Citizens Academy	Cleveland, OH	100 00
John Carroll University	University Hts , OH	100 00
Muhlenberg College	Allentown, PA	100 00
St Edward High School	Lakewood, OH	100 00
Cleveland State University	Cleveland, OH	75.00
University of Cincinnati	Cincinnati, OH	75 00
Beaumont School	Cleveland Hts , OH	50 00
Miami Univeristy	Oxford, OH	50 00
University of Vermont	Burlington, VT	50.00
University of Wisconsin	Oshkosh, WI	50 00
Pennsylvania State University	University Park, PA	25 00
Subtotal Education - Matching Gifts		$ 67,127.50

The Cliffs Foundation
Contributions Paid in 2010
Attachment (A) to Form 990-PF

Recipient's Name	Location	Amount
Education		
Entrepreneur Prep School	Cleveland, OH	$ 200,000 00
Michigan Technological University	Houghton, MI	10,000 00
South Dakota School of Mines	Rapid City, SD	10,000 00
University of St Thomas	St Paul, MN	10,000 00
University School	Hunting Valley, OH	10,000 00
Outdoor Environmental Lab-NICE Schools	Ishpeming, MI	8,500 00
Cleveland Scholarship Program	Cleveland, OH	5,000 00
Kent State University	Kent, OH	5,000 00
Minnesota Humanities Center	St Paul, MN	5,000 00
Missouri University of Science and Technology	Rolla, MO	5,000 00
North Shore Trade and Tech Project	Two Harbors, MN	5,000.00
Partners in Education-Marquette County	Ishpeming, MI	5,000 00
University of Minnesota-SAE Formula Car	Minneapolis, MN	5,000.00
University of Montana	Butte, MT	5,000 00
Virginia Polytechnic Institute and State University	Blacksburg, VA	5,000.00
West Virginia University	Morgantown, WV	5,000.00
WIRE-Net	Cleveland, OH	5,000.00
Junior Achievement	Cleveland, OH	3,000.00
Bluefield State College	Bluefield, WV	2,500.00
Hueytown High School-Science Competition	Hueytown, AL	2,500.00
Itasca Community Coll	Grand Rapids, MN	2,500.00
M&M Community Fund/B J. Fund	Menominee, MI	2,500.00
Mine Rescue Competition/Ctr for Applied Res & Tech.	Bluefield, WV	2,500.00
North Dakota School of Mines	Grand Forks, ND	2,500 00
Northern Lights Community School	Grand Rapids, MN	2,500.00
Big Creek People in Action	Caretta, WV	2,000.00
Colorado School of Mines	Golden, CO	2,000.00
Ohio Foundation of Independent Colleges	Columbus, OH	2,000.00
Wyoming 4-H Leaders Association	Maben, WV	2,000 00
Newspapers in Education	San Francisco, CA	1,500 00
Junior Achievement/Wyoming County	Colorado Springs, CO	1,000.00
Magnificat High School/Memorial contribution	Rocky River, OH	1,000.00
WVIZ/Educational Television Auction	Cleveland, OH	1,000 00
Wyoming County 4-H Leaders/Environmental Education	Maben, WV	1,000 00
Wyoming East High School/Creek cleanup program	New Richmond, WV	1,000.00
Junior Achievement/McDowell County	Colorado Springs, CO	500.00
Northeast Ohio Science and Engineering Fair	Cleveland, OH	500.00
Seeds of Literacy	Cleveland, OH	500.00
Cleveland State University	Cleveland, OH	250 00
Subtotal Education - Other		$ 340,250.00

The Cliffs Foundation
Contributions Paid in 2010
Attachment (A) to Form 990-PF

Health & Human Services

Recipient's Name	Location	Amount
Bell Memorial Hospital	Ishpeming, MI	$ 400,000 00
United Way /Employee, Retiree match (Cleveland)	Cleveland, OH	57,461.36
American Red Cross/Haiti Earthquake	Washington, D C.	22,000 00
Amer. Cancer Soc./Hope Lodge	Cleveland, OH	20,000.00
Boys & Girls Clubs	Cleveland, OH	10,000.00
Smiles Across America-Children's dental health	Minneapolis, MN	10,000.00
American Red Cross	Cleveland, OH	9,000 00
Hunger Solutions	Arden Hills, MN	6,000 00
Boy Scouts-Hiawathaland Council	Irving, TX	5,000 00
Friendship Ventures	Annandale, MN	5,000.00
Grace House	Fairfield, AL	5,000 00
Jefferson County Committee for Econ Opportunity	Birmingham, AL	5,000 00
Marquette County Sheriff's Department	Marquette, MI	5,000.00
Northeast Country Swim	Virginia, MN	5,000 00
Northshore Area Partners - Silver Bay	Silver Bay, MN	5,000 00
Range Mental Health Center	Virginia, MN	5,000 00
Range Women's Advocates	Chisholm, MN	5,000.00
Two Harbors Community Partners	Two Harbors, MN	5,000 00
Upper Peninsula Healthcare Corporation/AGES program	Marquette, MI	5,000.00
United Way Services/Loaned Executive Program	Cleveland, OH	5,000 00
Virginia Regional Medical Center	Virginia, MN	5,000 00
Wyoming County Youth Center	Wyoming County, WV	5,000.00
Marquette Women's Center	Marquette, MI	4,000 00
United Way Services/Employee match (Duluth/Canonsburg)	Chisholm, MN	3,300 00
Courage Center	Golden Valley, MN	3,000.00
Achievement Center for Children	Strongsville, OH 44136	2,500 00
Cleveland Foodbank	Cleveland, OH	2,500 00
Michigan Society of St. Vincent DePaul/Foodbank	Marquette, MI	2,500 00
Salvation Army/Wisconsin & Upper Michigan	Wauwatosa, WI	2,500.00
Big Creek People in Action/Food distribution	Caretta, WV	2,000.00
Hands of Hope Ministries	East Ellijay, GA	2,000 00
Itmann Food Bank	Mullens, WV	2,000 00
United Way of Greater Cleveland/"Ask"	Cleveland, OH	2,000.00
Beech Brook	Cleveland, OH	1,000 00
Boy Scouts-Voyageurs Area Council	Hermantown, MN	1,000 00
Coats for Kids	Cleveland, OH	1,000 00
First Tee of Cleveland	Newburgh Heights, OH	1,000.00
Five Loaves & Two Fishes Foodbank	Roderfield, WV	1,000.00
Food Bank Council of Michigan/Harvest Gathering	Lansing, MI	1,000 00
Habitat for Humanity	Americus, GA	1,000 00
Hearing & Speech Center	Cleveland, OH	1,000.00
Hibbing Food Shelf	Hibbing, MN	1,000 00
Juvenile Diabetes Association	New York, NY	1,000 00
Kenston Baseball Association	Cleveland, OH	1,000.00
Logan County School District/Buffalo Elementary	Logan, WV	1,000.00
Precious Blood Ministry of Reconciliation	Chicago, IL	1,000 00
Providence House	Cleveland, OH	1,000 00
Salvation Army	Cleveland, OH	1,000 00
Samaritan Heart Food Pantry	Oceana, WV	1,000 00
United Cerebral Palsy	Cleveland, OH	1,000 00
YMCA-Mesabi	Virginia, MN	1,000 00
Lions Sight Conservation	Lesage, WV	500.00
National Kidney Foundation	New York, NY	500 00
Total Health & Human Services		$ 651,761 36

The Cliffs Foundation
Contributions Paid in 2010
Attachment (A) to Form 990-PF

Recipient's Name	Location	Amount
Civic		
Gwinn Village Clubhouse	Gwinn, MI	15,000.00
Forsyth Township/Fire Protection	Gwinn, MI	10,000.00
Hibbing Quarterback Club	Hibbing, MN	10,000 00
American Chestnut Foundation	Ashville, NC	5,000 00
Lake Superior Community Partnership	Marquette, MI	5,000.00
Tower-Soudan Community Park	Soudan, MN	5,000 00
Upper Guyandotte Watershed Association	Mullens, WV	2,500.00
Nature Conservancy	Arlington, VA	2,000.00
American Enterprise Institute for Public Policy Research	Washington, DC	1,000 00
Tourist Center Senior Citizens Inc	Hibbing, MN	1,000.00
Geauga Youth Hockey Association	Chagrin Falls, OH	200 00
Total Civic		$ 56,700 00
Culture		
Iron Industry Museum	Lansing, MI	$ 10,000 00
Cleveland Orchestra	Cleveland, OH	5,000.00
Marquette County History Museum	Marquette, MI	5,000.00
Playhouse Square	Cleveland, OH	5,000 00
U P. Children's Museum	Marquette, MI	5,000.00
Minnesota Museum of Mining	Chisholm, MN	3,500 00
Cleveland Museum of Art	Cleveland, OH	3,000 00
Wyoming County 4-H Leaders Assoc	Maben, WV	3,000.00
Wyoming County Historical Society	Oceana, WV	3,000 00
Cliffs Shaft Mine Museum	Ishpeming, MI	2,500.00
U S. Hockey Hall of Fame	Eveleth, MN	2,500.00
Schroeder Area Historical Society	Duluth, MN	2,300.00
Pine Mountain Music Festival	Hancock, MI	2,000.00
Pineville/Wyoming County Labor Day Festival	Pineville, WV	2,000.00
Mesaba Concert Association	Hibbing, MN	1,000 00
Northern Lights Musical Festival	Virginia, MN	1,000 00
Total Culture		$ 55,800 00
Other		
Treasurer of the State of Ohio		$ 200 00
Administrative Expenses (Check stock)		155 42
Total - Other		$ 355.42
Grand Total Contributions		1,171,994.28

The Cliffs Foundation
Contributions Approved for Future Payment
Attachment (B) to Form 990-PF

Recipient's Name	Location	Purpose of Contribution	Amount
Education			
E-Prep School	Cleveland, OH	Operating	$ 200,000
North Shore Trade and Tech Project	Two Harbors, MN	Operating	5,000
Health & Human Services			
Bell Memorial Hospital	Ishpeming, MI	Capital	$ 400,000
Marquette General Hospital	Marquetet, MI	Operating	50,000
Boys & Girls Clubs	Cleveland, OH	Operating	5,000
Boy Scouts-Hiawathaland Council	Marquette, MI	Capital	5,000
Upper Peninsula Healthcare Corp /AGES	Marquette, MI	Operating	5,000
Marquette County Sheriff's Department	Marquette, MI	Operating	5,000
Civic			
City of Ishpeming	Ishpeming, MI	Operating	20,000
Gwinn Village Clubhouse	Gwinn, MI	Capital	$ 15,000
Forsythe Township	Gwinn, MI	Operating	10,000
Arrowhead Economic Opportunity Agency	Duluth, MN	Operating	5,000
Ducks Unlimited Inc	Memphis, TN	Operating	5,000
Ishpeming Ski Club	Ishpeming, MI	Operating	5,000
Lake Superior Community Partnership	Marquette, MI	Operating	5,000
Tower-Soudan Community Park	Soudan, MN	Operating	5,000
Wyoming County Fire Department	Pineville, WV	Operating	5,000
U.S Hockey Hall of Fame	Eveleth, MN	Operating	4,000
Culture			
Great Lakes Science Center	Cleveland, OH	Operating	$ 100,000
Iron Industry Museum	Lansing, MI	Capital	10,000
Marquette County History Museum	Marquette, MI	Capital	5,000
Ironworld Development Corporation	Chisholm, MN	Operating	4,000
			$ 873,000