



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 4628

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-4628

May 14, 2010

Ms. Laurie Brlas  
Executive Vice President and Chief Financial Officer  
Cliffs Natural Resources Inc.  
200 Public Square  
Cleveland, Ohio 44114-2315

**Re: Cliffs Natural Resources Inc.  
Form 10-K for the Fiscal Year Ended December 31, 2009  
Filed February 18, 2010  
File No. 1-8944**

Dear Ms.Brlas:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

H. Roger Schwall  
Assistant Director