

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

DIVISION OF CORPORATION FINANCE

Mail Stop 3561

January 31, 2017

<u>Via E-mail</u> Timothy K. Flanagan Chief Financial Officer Cliffs Natural Resources, Inc. 200 Public Square, Suite 3300 Cleveland, Ohio 44114

Re: Cliffs Natural Resources, Inc. Form 10-K for the Year Ended December 31, 2015 Filed on February 24, 2016 File No. 001-08944

Dear Mr. Flanagan:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Joel Parker

Joel Parker Senior Assistant Chief Accountant Office of Beverages, Apparel and Mining