



CLIFFS NATURAL RESOURCES INC.  
200 Public Square, Suite 3300, Cleveland, OH 44114-2315  
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March 17, 2014

VIA EDGAR

Securities and Exchange Commission  
100 F Street, N.E.  
Washington, DC 20549-2736  
Attention: Tia Jenkins, Senior Assistant Chief Accountant  
Myra Moosariparambil  
Nasreen Mohammed

Re: **Cliffs Natural Resources  
Inc.**

**Form 10-K for the Fiscal Year Ending December 31, 2013**  
**Filed February 14, 2014**  
**File No. 001-08944**

Ladies and Gentlemen:

Cliffs Natural Resources Inc., an Ohio Corporation (the "**Company**"), is submitting this letter in response to the comment letter from the staff of the Securities and Exchange Commission (the "**Commission**"), dated March 13, 2014 (the "**Comment Letter**"), with respect to the Company's Annual Report on Form 10-K for the fiscal year ending December 31, 2013.

The Commission has asked that the Company either respond to the Commission's comments in the Comment Letter within 10 business days or tell the Commission when the Company will provide a response. The Company is currently reviewing the Comment Letter. The Company is requesting that it be allowed to respond on or before April 15, 2014. This additional time will enable the Company to fully and adequately respond to the Commission's comments.

If you have any questions regarding the foregoing, please contact the undersigned at (216) 694-4395.

Very truly yours,

CLIFFS NATURAL RESOURCES INC.

By: /s/ Timothy K. Flanagan

Timothy K. Flanagan

Vice President, Corporate Controller  
and Chief Accounting Officer