



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 7010

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

January 18, 2007

Thomas A. Janochoski  
Vice President and Secretary, Chief Financial Officer  
Great Northern Iron Ore Properties  
W-1290 First National Bank Building  
332 Minnesota Street  
Saint Paul, Minnesota 55101-1361

**Re: Great Northern Iron Ore Properties  
Form 10-K for the Fiscal Year Ended December 31, 2005  
File No. 1-00701**

Dear Mr. Janochoski:

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

Sincerely,

April Sifford  
Branch Chief

cc: Sandy Eisen  
George K. Schuler