



DIVISION OF  
CORPORATION FINANCE

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

February 6, 2009

**Via U.S. Mail and Fax (216) 694-5534**

Ms. Laurie Brlas  
Chief Financial Officer  
Cliffs Natural Resources Inc.  
1100 Superior Avenue  
Cleveland, Ohio 44114-2544

**Re: Cliffs Natural Resources Inc.  
Form 10-K for the Fiscal Year Ended December 31, 2007  
Filed February 29, 2008**

**Form 10-Q for the Quarterly Period Ended September 30, 2008  
Filed October 31, 2008  
File No. 1-08944**

Dear Ms. Brlas:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

/s/ Brad Skinner for

Chris White  
Branch Chief