



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.