



May 11, 2011

Via E-mail

Laurie Brlas
Chief Financial Officer
Cliffs Natural Resources, Inc.
200 Public Square, Suite 3300
Cleveland, Ohio 44114

**Re: Cliffs Natural Resources, Inc.
Form 10-K for Fiscal Year Ended December 31, 2010
Filed February 17, 2011
File No. 001-08944**

Dear Ms. Brlas:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the