

March 14, 2014

Via E-mail

Donald G. Drapkin  
Casablanca Capital LP  
450 Park Avenue, Suite 1403  
New York, NY 10022

**Re: Cliffs Natural Resources Inc.  
Preliminary Proxy Solicitation material filed on Schedule 14A  
PREC14A filing made on March 7, 2014 by Casablanca Capital et al.  
File Number: 001-08944**

Dear Mr. Drapkin,

result in any change-of-control compensation payments becoming eligible or due for payment to any of Cliffs officers or directors.

Voting and Proxy Procedures, page 14

4. We noticed the disclosure that the proxy being solicited hereby will confer upon the proxy holders the authority to cumulate votes and that the proxy holder will retain discretionary authority to cast votes to the extent security holders have not provided instructions with respect their preferred vote allocation. Advise us of the legal authority upon which the Casablanca parties rely in order to make these representations. If a legal basis exists to support such representations, please reconcile the proxy holder s intended reliance upon such authority with Item 6(c)(4) of Schedule 14A (which provision contemplates disclosure regarding the solicitation of discretionary authority to cumulate votes) and Rule 14a-4(c)(3)(which provision appears to specify and limit the use of discretionary authority by parties other than the issuer to a discrete matter other than cumulative voting). Alternatively, please revise the form of proxy to expressly seek discretionary authority to cumulate votes.

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