



March 13, 2014

Via E-mail

Gary B. Halverson
Chief Executive Officer
Cliffs Natural Resources Inc.
200 Public Square
Cleveland, OH 44114

**Re: Cliffs Natural Resources Inc.
Form 10-K for the Year Ended December 31, 2013
Filed February 14, 2014
File No. 001-08944**

Dear Mr. Halverson:

We have reviewed your filing and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

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Critical Accounting Estimates, page 99
Valuation of Long-Lived Assets, page 103

2. We note that on February 11, 2014, you announced that you are idling production at the Wabush mine in the first quarter of 2014 due to unsustainable high cost structure experienced during 2013. We also note that you have recorded impairment of \$154.6 million after you performed your impairment analysis. Please expand your disclosures to provide the following:
 - a) the total value of the long-

Item 8. Financial Statements and Supplementary Data, page 108

Note 1. Basis of Presentation and Significant Accounting Policies, page 115

4. We note you recorded \$45.1 million as an adjustment to Net Income (Loss) Attributable to Cliffs Shareholders and a reduction of Loss (income) attributable to noncontrolling interest for the year ended December 31, 2013. We also note the effect of the error correction resulted in an increase to your earnings by 14% for the year ended December 31, 2013. Please address the following:
- a) tell us when and how you discovered the error;
 - b) describe in greater detail the nature of the error in your accounting of non-controlling interest; and
 - c) please provide us with your analysis of the materiality of the error. Discuss why you concluded that the adjustment was to be recorded prospectively in the Statement of Consolidated Operations for the period ended December 31, 2013.

Note 15. Income Taxes, page 179

5. We note 21.8% of the impact in your tax rate is due to income not subject to tax. Please tell us the primary components of this amount, including the tax rates for specific foreign jurisdictions. To the extent this line item is comprised of individually significant items, please provide draft disclosure to be included in future filings that quantifies and clarifies the impacts of foreign jurisdictions on your tax rate. Please also expand your discussion of income taxes in management's discussion and analysis to address these items.

Form 8-K furnished February 14, 2014

Exhibit 99.1

6. We note you disclose

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We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable Exchange Act rules require. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In responding to our comments, please provide a written statement from the company acknowledging that:

the company is responsible for the adequacy and accuracy of the disclosure in the filing;

staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to 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 United States.

You may contact Myra Moosariparambil at (202) 551-3796 or Nasreen Mohammed at (202) 551-3773 if you have questions regarding comments on the financial statements and related matters. Please contact me at (202) 551-3871 with any other questions.

Sincerely,

/s/Tia L. Jenkins

Tia L. Jenkins
Senior Assistant Chief Accountant
Office of Beverages, Apparel, and
Mining