



June 16, 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
Response dated June 5, 2014
File No. 001-08944**

Dear Mr. Halverson:

We have reviewed your filing and response 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.

Gary B. Halverson
Cliffs Natural Resources Inc.

Note 15. Income Taxes, page 179

3. We note your response to prior comment two from our letter dated May 22, 2014 that the basis of income not subject to tax is long-term intercompany loans. However, we are unable to find any disclosure of your long-term intercompany notes. For purposes of expanding your proposed disclosure provided in response to comment five of our letter dated March 13, 2014, please provide the following additional disclosures related to the income not subject to tax:

Quantify the balance of these long-term intercompany loans by jurisdiction at the balance sheet date; and

Provide the terms of the long-term intercompany loans, including interest rates and maturity dates. Please clarify that these amounts are not indefinitely invested in these subsidiaries.

Provide us with a draft of your proposed revised disclosure.

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