



June 5, 2014

Correspondence Filing Via EDGAR

United States Securities and Exchange Commission
Division of Corporation Finance
100 F Street, NE
Washington, DC 20549
Attention: Tia L. Jenkins
Myra Moosariparambil
Nasreen Mohammed

Ladies and Gentlemen:

Cliffs Natural Resources Inc., an Ohio corporation (the "Company" or "we," "us" or "our"), is submitting this letter in response to the comment letter from the staff (the "Staff") of the Securities and Exchange Commission (the "Commission"), dated May 22, 2014 (the "Comment Letter"), with respect to the Company's Annual Report on Form 10-K for the fiscal year ended December 31, 2013 (the "Form 10-K") filed on May 13, 2014.

S. W. D. Joint
FCorp
Avatar

