

# JONES DAY

NORTH POINT 901 LAKESIDE AVENUE CLEVELAND, OHIO 44114-1190

TELEPHONE: (216) 586-3939 FACSIMILE: (216) 579-0212

Direct Number: (216) 586-7302  
jpdougherty@jonesday.com

October 20, 2008

VIA EDGAR CORRESPONDENCE  
AND FACSIMILE (202-772-9368)

Division of Corporation Finance  
U.S. Securities and Exchange Commission  
100 F Street, NE  
Washington, D.C. 20549  
Attention: Laura Nicholson

Re: Cliffs Natural Resources Inc. (f/k/a  
Cleveland-Cliffs Inc)  
Amendment e8

---

Securities and Exchange Commission

October 20, 2008

Page 2

Sincerely,

/s/ James P. Dougherty

James P. Dougherty

Jones Day

cc: Anne Nguyen Parker, U.S. Securities and Exchange Commission  
Shannon Buskirk, U.S. Securities and Exchange Commission  
Chris White, U.S. Securities and Exchange Commission  
George W. Hawk, Jr., Esq., Cliffs Natural Resources Inc.  
Vaughn R. Groves, Esq., Alpha Natural Resources, Inc.  
Lyle G. Ganske, Esq., Jones Day  
Ethan A. Klingsberg, Esq., Cleary Gottlieb Steen & Hamilton LLP

---

In deciding whether to vote for the adoption of the merger agreement, in the case of Alpha stockholders, or for adoption of the merger agreement and approval of the issuance of Cliffs common shares, in the case of Cliffs shareholders, we urge you to carefully consider all of the information included or incorporated by reference



result from the merger, then Cliffs shareholders could experience dilution of their economic interest in Cliffs without receiving a commensurate benefit. The merger could also result in dilution to Cliffs' earnings per share.

The merger is subject to customary conditions to closing. These closing conditions include, among others, the receipt of required approvals of the stockholders of Alpha and shareholders of Cliffs and the receipt of certain governmental consents and approvals. No assurance can be given that the required shareholder and governmental consents and approvals will be obtained or that the required conditions to closing will be satisfied, and, if all required consents and approvals are obtained and the conditions are satisfied, no assurance can be given as to the terms, conditions and timing of the consents and approvals. Cliffs and Alpha will also be obligated to pay certain investment banking, financing, legal and accounting fees and related expenses in connection with the merger, whether or not the merger is completed.