



UNITED STATES

DIVISION OF

CORPORATION FINANCE

DIVISION OF

Mail Stop 3561

January 19, 2017

Via E-mail

Timothy K. Flanagan
Cliffs Natural Resources, Inc.
January 19, 2017
Page 2

You may contact Steve Lo at (202) 551-3394 or me at (202) 551-3651 if you have questions regarding our comment.

Sincerely,

/s/ Joel Parker

Joel Parker
Senior Assistant Chief Accountant
Office of Beverages, Apparel and
Mining