



UNITED STATES

DIVISION OF

CORPORATION FINANCE

DIVISION OF

Mail Stop 3561

January 31, 2017

Via E-mail

Timothy K. Flanagan  
Chief Financial Officer  
Cliffs Natural Resources, Inc.  
200 Public Square, Suite 3300  
Cleveland, Ohio 44114

**Re: Cliffs Natural Resources, Inc.**  
**Form 10-K for the Year Ended December 31, 2015**  
**Filed on February 24, 2016**  
**File No. 001-08944**

Dear Mr. Flanagan:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Joel Parker

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