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## Explanation of Responses:

- \* If the form is filed by more than one reporting person, *see* Instruction 4(b)(v).
- \*\* Intentional misstatements or omissions of facts constitute Federal Criminal Violations. *See* 18 U.S.C. 1001 and 15 U.S.C. 78ff(a).
- (1) Surrender of shares in payment of tax liability incurred on May 21, 2010, the date of restricted stock vesting to the Reporting Person.
- (2) Balance shown reflects 22 shares acquired March 1, 2010 pursuant to the dividend reinvestment feature of the Cliffs Natural Resources Inc. 2005 Voluntary Non-Qualified Deferred Compensation Plan ("VNQDC") to shareholders of record as of February 12, 2010.

Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, *see* Instructi