

Cliffs Natural Resources Inc.
200 Public Square
Cleveland, Ohio 44114

December 29, 2009

VIA EDGAR

Securities and Exchange Commission
100 F Street, N.E.
Washington, DC 20549
Attention: Chris White, Branch Chief
Gary Newberry
George Schuler

**Re: Cliffs Natural Resources Inc.
Form 10-K for the Fiscal Year Ended December 31, 2008
Filed February 26, 2009**

**Form 10-Q for the Fiscal Quarters Ended March 31, 2009, June 30,
2009 and September 30, 2009
Filed May 1, 2009, August 1, 2009 and October 30, 2009
Response Letter Dated October 16, 2009
File No. 1-08944**

Ladies and Gentlemen:

Cliffs Natural Resources Inc., an Ohio corporation (the "Company"), is submitting this letter in response to the comment letter from the staff of the Securities and Exchange Commission (the "Commission") dated December 24, 2009 (the "Comment Letter") with respect to the Company's Annual Report on Form 10-K for the fiscal year ended December 31, 2008, Quarterly Reports on Form 10-Q for the fiscal quarters ended March 31, 2009, June 30, 2009 and September 30, 2009 and response letter dated October 16, 2009.

The Commission has asked that the Company either respond to the Commission's comments in the Comment Letter within 10 business days or tell the Commission when the Company will provide a response. The Company is currently reviewing the Comment Letter. The Company is requesting that it be allowed to respond on or before January 26, 2010. This additional time will enable the Company to consult with the appropriate individuals in order to fully and adequately respond to the Commission's comments.

If you have any questions regarding the foregoing, please contact the undersigned at (216) 694-4822.

/s/ Laurie Brlas