

August 8, 2016

Division of Corporation Finance
United States Securities and Exchange Commission
100 F Street N.E.
Washington, D.C. 20549

Cliffs Natural Resources Inc.
Registration Statement on Form S-1
File No. 333-212054

Re:

Ladies and Gentlemen:

In connection with the proposed offering of the securities under the above-captioned Registration Statement on Form S-1 (the "**Registration Statement**"), we wish to advise you that we, as representatives of the underwriters, hereby join with Cliffs Natural Resources Inc.'s request that the effective date of the Registration Statement be accelerated so that the same will become effective on August 10, 2016 at 4:00 p.m. E.S.T., or as soon as practicable thereafter.

The following is supplemental information supplied under Rule 418(a)(7) and Rule 460 under the Securities Act of 1933:

- (i) Date of preliminary prospectus: August 4, 2016
- (ii) Dates of distribution: August 9, 2016 - August 10, 2016
Number of prospective underwriters to whom the preliminary prospectus
was furnished: 9
- (iii) Number of preliminary prospectuses distributed to prospective
underwriters, institutional investors, dealers and others: 3,500
- (iv)

Each of the undersigned advises that it has complied and will continue to comply, and we have been informed by the other participating underwriters that they have complied and will comply, with the requirements of Rule 15c2-8 under the Securities Exchange Act of 1934.

Very truly yours,

MERRILL LYNCH, PIERCE, FENNER &
SMITH INCORPORATED
CREDIT SUISSE SECURITIES (USA) LLC
GOLDMAN, SACHS & CO.

Acting severally on behalf of themselves and the
several Underwriters

Merrill Lynch, Pierce, Fenner & Smith
Incorporated

By: /s/ Richard Diaz

Name: Richard Diaz

Title: Authorized Signatory

Credit Suisse Securities (USA) LLC

By: /s/ John Traugott

Name: John Traugott

Title: Director

Goldman, Sachs & Co.

By: /s/ Olympia McNerney

Name: Olympia McNerney

Title: Managing Director

[Signature Page to Underwriters' Acceleration Request]