

CLIFFS NATURAL RESOURCES INC.

Form S-8

March 07, 2011

As filed with the Securities and Exchange Commission on March 7, 2011.

Registration No. 333-

**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, DC 20549  
FORM S-8  
REGISTRATION STATEMENT  
UNDER THE SECURITIES ACT OF 1933  
Cliffs Natural Resources Inc.  
(Exact Name of Registrant as Specified in Its Charter)**

Ohio  
(State or Other Jurisdiction  
of Incorporation or Organization)

34-1464672  
(I.R.S. Employer Identification No.)

200 Public Square  
Suite 3300  
Cleveland, Ohio 44114-2315  
(Address of Principal Executive Offices) (Zip Code)

**Amended and Restated Cliffs  
2007 Incentive Equity Plan, as amended**

(Full Title of the Plan)

P. Kelly Tompkins

Executive Vice President Legal, Government Affairs and Sustainability  
and Chief Legal Officer

Cliffs Natural Resources Inc.  
200 Public Square, Suite 3300  
Cleveland, Ohio 44114-2315  
(216) 694-5700

(Name, Address, and Telephone Number, Including Area Code, of Agent For Service)

Indicate by check mark whether the Registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, or a smaller reporting company. See the definitions of large accelerated filer, accelerated filer and smaller reporting company in Rule 12b-2 of the Exchange Act.

Large accelerated filer

Accelerated filer

Non-accelerated filer

Smaller reporting  
company

(Do not check if a smaller  
reporting company)

**CALCULATION OF REGISTRATION FEE**

Title of Securities to be Registered	Amount to be Registered <sup>(1)(2)</sup>	Proposed Maximum Offering Price Per Share <sup>(3)</sup>	Proposed Maximum Aggregate Offering Price <sup>(3)</sup>	Amount of Registration Fee
Common Shares, par value \$0.125	9,000,000	\$96.185	\$865,665,000	\$100,504

- (1) Represents the maximum number of common shares, par value \$0.125 per share ( *Common Shares* ), of Cliffs Natural Resources Inc. (the *Registrant* ) issuable pursuant to the Amended and Restated Cliffs 2007 Incentive Equity Plan, as amended (the *Plan* ) being registered hereon.
  - (2) Pursuant to Rule 416 of the Securities Act of 1933 (the *Securities Act* ), this Registration Statement also covers such additional Common Shares as may become issuable pursuant to the anti-dilution provisions of the Plan.
  - (3) Estimated solely for calculating the amount of the registration fee, pursuant to paragraphs (c) and (h) of Rule 457 of the General Rules and Regulations under the Securities Act, on the basis of the average of the high and low sale prices of the Common Shares on the New York Stock Exchange on March 1, 2011, within five business days prior to filing.
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**EXPLANATORY NOTE**

The contents of the registration statement on Form S-8 (Registration No. 333-165021), as filed with the Securities and Exchange Commission (the *Commission*) on February 22, 2010 to register Common Shares to be issued under the Plan, are hereby incorporated by reference in this Registration Statement. This Registration Statement on Form S-8 is filed for the purpose of registering an additional 9,000,000 Common Shares under the Plan.

**PART II**

**INFORMATION REQUIRED IN THE REGISTRATION STATEMENT**

**Item 5. Interests of Named Experts and Counsel.**

Not applicable.

**Item 8. Exhibits.**

Exhibit Number	Description
4.1	Second Amended Articles of Incorporation of Cliffs Natural Resources Inc. as filed with the Secretary of State of the State of Ohio on July 13, 2010 (incorporated herein by reference to Exhibit 3(a) to the Registrant's Current Report on Form 8-K (Commission No. 001-08944) filed with the Commission on July 15, 2010)
4.2	Regulations of Cleveland-Cliffs Inc (incorporated herein by reference to Exhibit 3(b) to the Registrant's Annual Report on Form 10-K (Commission No. 001-08944) filed with the Commission on February 2, 2001)
4.3	Amended and Restated Cliffs 2007 Incentive Equity Plan (incorporated herein by reference to Exhibit 10(a) to the Registrant's Current Report on Form 8-K (Commission No. 001-08944) filed with the Commission on May 14, 2010)
4.4	First Amendment to Amended and Restated Cliffs 2007 Incentive Equity Plan (incorporated herein by reference to Exhibit 10(rr) to the Registrant's Annual Report on Form 10-K (Commission No. 001-08944) filed with the Commission on February 17, 2011)
4.5	Form of Common Share Certificate (incorporated herein by reference to Exhibit 4(i) to the Registrant's Annual Report on Form 10-K (Commission No. 001-08944) filed with the Commission on February 17, 2011)
5.1	Opinion of Counsel
23.1	Consent of Independent Registered Public Accounting Firm Deloitte & Touche LLP
23.2	Consent of Counsel (included in Exhibit 5.1)
24.1	Power of Attorney

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**SIGNATURES**

Pursuant to the requirements of the Securities Act of 1933, the Registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-8 and has duly caused this Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the city of Cleveland, state of Ohio, on this 7th day of March, 2011.

**CLIFFS NATURAL RESOURCES INC.**

By: /s/ Terrance M. Paradie  
 Terrance M. Paradie,  
 Senior Vice President, Corporate  
 Controller and  
 Chief Accounting Officer

Pursuant to the requirements of the Securities Act of 1933, this Registration Statement has been signed by the following persons in the capacities and on the date indicated.

<b>Signatures</b>	<b>Title</b>	<b>Date</b>
* Joseph A. Carrabba	Chairman, President, Chief Executive Officer and Director (Principal Executive Officer)	March 7, 2011
* Laurie Brlas	Executive Vice President, Finance and Administration and Chief Financial Officer (Principal Financial Officer)	March 7, 2011
/s/ Terrance M. Paradie Terrance M. Paradie	Senior Vice President, Corporate Controller and Chief Accounting Officer (Principal Accounting Officer)	March 7, 2011
* Ronald C. Cambre	Director	March 7, 2011
* Susan M. Cunningham	Director	March 7, 2011
* Barry J. Eldridge	Director	March 7, 2011
Andrés R. Gluski	Director	

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*	Director	March 7, 2011
Susan M. Green		
*	Director	March 7, 2011
Janice K. Henry		

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<b>Signatures</b>	<b>Title</b>	<b>Date</b>
*	Director	March 7, 2011
James F. Kirsch		
*	Director	March 7, 2011
Francis R. McAllister		
*	Director	March 7, 2011
Roger Phillips		
*	Director	March 7, 2011
Richard K. Riederer		
	Director	
Richard A. Ross		
*	Director	March 7, 2011
Alan Schwartz		

\* The undersigned, by signing his name hereto, does sign and execute this registration statement on Form S-8 pursuant to a Power of Attorney executed on behalf of the above-indicated officers and directors of the Registrant and filed herewith as Exhibit 24.1 on behalf of the Registrant.

By: /s/ Terrance M. Paradie  
Terrance M. Paradie, as  
Attorney-in-Fact

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**EXHIBIT INDEX**

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