

## UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549-7010

October 3, 2008

Mr. Thomas A. Janochoski Vice President & Secretary, Chief Financial Officer Great Northern Iron Ore Properties W-1290 First National Bank Building 332 Minnesota Street Saint Paul, MN 55101-1361

> Re: Great Northern Iron Ore Properties Form 10-K for Fiscal Year Ended December 31, 2007 Filed February 27, 2008

File No. 0-00701

Dear Mr. Janochoski:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

H. Roger Schwall Assistant Director