



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 3561

July 11, 2018

Steven W. Morris
Vice President, Controller and Chief Accounting Officer
ALLETE, Inc.
30 West Superior Street
Duluth, Minnesota 55802-2093

Re: ALLETE, Inc.
Form 10-K for Fiscal Year Ended December 31, 2017
Filed February 15, 2018
File No. 1-3548

Dear Mr. Morris:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ William H. Thompson

William H. Thompson
Accounting Branch Chief
Office of Consumer Products