



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