



DIVISION OF  
CORPORATION FINANCE

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

December 19, 2022

Bethany M. Owen  
Chair, President and Chief Executive Officer  
ALLETE, Inc.  
30 West Superior Street  
Duluth, MN 55802

**Re: ALLETE, Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2021**  
**Filed February 16, 2022**  
**File No. 001-03548**

Dear Bethany M. Owen:

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,

Division of Corporation Finance  
Office of Energy & Transportation