

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

DIVISION OF CORPORATION FINANCE

Mail Stop 3561

July 11, 2018

Steven W. MorrisVice President, Controller and Chief Accounting OfficerALLETE, Inc.30 West Superior StreetDuluth, 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