

Mail Stop 3561

December 14, 2007

Mr. Mark A. Schober
Senior Vice President and Chief Financial Officer
ALLETE, Inc.
30 West Superior Street
Duluth, Minnesota 55802-2093

RE: ALLETE, Inc.
Form 10-K for Fiscal Year Ended December 31, 2006
Filed February 16, 2007
Form 10-Q for Fiscal Quarter Ended June 30, 2007
Filed July 27, 2007
File No. 1-3548

Dear Mr. Schober:

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

Sincerely,

William H. Thompson
Branch Chief