

Securities and Exchange Commission
Washington, DC 20549

FORM 8-K
Current Report

Pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934

Date of Report (Date of earliest event reported) - September 3, 1996

Minnesota Power & Light Company

A Minnesota Corporation
Commission File No. 1-3548
IRS Employer Identification No. 41-0418150
30 West Superior Street
Duluth, Minnesota 55802
Telephone - (218) 722-2641

Item 4. Changes in Registrant's Certifying Accountant.

On September 3, 1996 the Board of Directors of ADESA Corporation (ADESA), a wholly owned subsidiary of Minnesota Power & Light Company (Minnesota Power), resolved to (i) engage Price Waterhouse LLP as independent accountants for ADESA for the year ended December 31, 1996 and (ii) dismiss Ernst & Young LLP as such independent accountants. ADESA is Minnesota Power's automobile auction business segment, which is headquartered in Indianapolis, Indiana. Minnesota Power purchased the remaining 17 percent minority interest in August 1996.

During the two fiscal years ended December 31, 1995 and the subsequent interim period through September 3, 1996 there were no disagreements with Ernst & Young LLP on any matters of accounting principles or practices, financial statement disclosures, or auditing scope or procedures which, if not resolved to the satisfaction of Ernst & Young LLP would have caused Ernst & Young LLP to make reference to the matter in their report.

Ernst & Young LLP's reports on ADESA's financial statements for the fiscal year ended December 31, 1994 and six month periods ended June 30, 1995 and December 31, 1995 contained no adverse opinion or disclaimer of opinion and were not qualified or modified as to uncertainty or audit scope.

Minnesota Power requested Ernst & Young LLP to furnish it a letter addressed to the Commission stating whether it agrees with the above statements. Ernst & Young LLP's letter dated September 5, 1996 is filed as Exhibit 16 to this Form 8-K.

Item 7. Financial Statements and Exhibits

Exhibit
Number
- - - - -

16 Letter from Ernst & Young LLP dated September 5, 1996.

Signatures

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned thereunto duly authorized.

Minnesota Power & Light Company

(Registrant)

September 5, 1996

D. G. Gartzke

D. G. Gartzke
Senior Vice President - Finance
and Chief Financial Officer

Logo ERNST & YOUNG LLP

One Indiana Square
Suite 3400
Indianapolis, Indiana 46204-2094

Phone: 317 681 7000
Fax: 317 681 7216

September 5, 1996

Securities and Exchange Commission
450 Fifth Street, N.W.
Washington, DC 20549

Gentlemen:

We have read Item 4 of form 8-K dated September 5, 1996, of Minnesota Power & Light Company and are in agreement with the statements contained in the second and third paragraph on page 1 therein. We have no basis to agree or disagree with other statements of the registrant contained therein.

Very truly yours,

Ernst & Young LLP

Ernst & Young LLP is a member of Ernst & Young International, Ltd.