

SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, DC 20549

FORM 10-Q/A  
AMENDMENT NO. 2

(Mark One)

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

For the quarterly period ended MARCH 31, 1996

or

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

Commission File No. 1-3548

MINNESOTA POWER & LIGHT COMPANY  
A Minnesota Corporation  
IRS Employer Identification No. 41-0418150  
30 West Superior Street  
Duluth, Minnesota 55802  
Telephone - (218) 722-2641

Indicate by check mark whether the registrant (1) has filed all reports  
required to be filed by Section 13 or 15(d) of the Securities Exchange Act of  
1934 during the preceding 12 months and (2) has been subject to such filing  
requirements for the past 90 days.

Yes  No   
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Common Stock, no par value,  
31,673,778 shares outstanding  
as of April 30, 1996

ITEM 6. EXHIBITS AND REPORTS ON FORM 8-K

This Amendment No. 2 to Minnesota Power & Light Company's (Company) Quarterly Report on Form 10-Q (Form 10-Q) for the quarter ended March 31, 1996 is being filed to restate the Company's financial data schedule for the three months ended March 31, 1996. The Company's Form 10-Q for the quarter ended March 31, 1997 reflected a reclassification made on the Company's Consolidated Statement of Cash Flows to exclude income from equity investments from operating activities. This Amendment No. 2 includes only the restated financial data schedule. The following tag has been restated:

[CASH-FLOW-OPERATIONS]	43,317
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(a) Exhibits

27 - Financial Data Schedule

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  
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(Registrant)

September 16, 1997

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

September 16, 1997

Mark A. Schober  
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Mark A. Schober  
Controller

EXHIBIT INDEX

Exhibit 27 - Financial Data Schedule

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THIS SCHEDULE CONTAINS SUMMARY FINANCIAL INFORMATION EXTRACTED FROM MINNESOTA POWER'S CONSOLIDATED BALANCE SHEET, STATEMENT OF INCOME, AND STATEMENT OF CASH FLOW FOR THE PERIOD ENDED MARCH 31, 1996, AND IS QUALIFIED IN ITS ENTIRETY BY REFERENCE TO SUCH FINANCIAL STATEMENTS.

	1,000	
3-MOS		
	DEC-31-1996	
	JAN-01-1996	
	MAR-31-1996	
	PER-BOOK	
1,119,224		
330,322		
	334,616	
109,384		
		134,162
		2,027,708
		379,925
	0	
	278,665	
587,254		
	75,000	
		48,547
	576,362	
	45,096	
	0	
0		
68,821		
	0	
	0	
		0
555,292		
2,027,708		
	202,676	
		10,324
	163,465	
	177,625	
	28,828	
		3,576
32,463		
	14,160	
		18,303
	800	
17,503		
	15,078	
	0	
	43,317	
		.61
		.61

Includes \$3,777,000 of Income from Equity Investments and \$201,000 for Distributions on Redeemable Preferred Securities of Subsidiary.