



2005, there have been no disagreements with PricewaterhouseCoopers on any matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedure, which disagreements, if not resolved to the satisfaction of PricewaterhouseCoopers, would have caused PricewaterhouseCoopers to make reference thereto in their reports on the financial statements for such years.

During the years ended December 31, 2003 and 2002, and through March 15, 2005, there were no "reportable events," as that term is defined in Item 304(a)(1)(v) of Regulation S-K.

A copy of the foregoing disclosures was provided to PricewaterhouseCoopers prior to the date of the filing of this report. PricewaterhouseCoopers has furnished the RSOP a copy of the letter addressed to the Securities and Exchange Commission stating whether or not it agrees with the statements above. A copy of PricewaterhouseCoopers' letter, dated March 18, 2005, is filed as Exhibit 16 to this Form 8-K.

(b) New Independent Registered Public Accounting Firm

On March 15, 2005, the RSOP engaged the professional audit services of Reilly, Penner & Benton LLP (Reilly, Penner & Benton), an independent registered public accounting firm, to audit its financial statements for the year ended December 31, 2004.

During the years ended December 31, 2003 and 2002, and through March 15, 2005, RSOP did not consult with Reilly, Penner & Benton regarding any of the matters or events set forth in Item 304(a)(2)(i) and (ii) of Regulation S-K.

SECTION 9 - FINANCIAL STATEMENTS AND EXHIBITS

ITEM 9.01 FINANCIAL STATEMENTS AND EXHIBITS

(a) Financial Statements of Business Acquired - Not applicable

(b) Pro Forma Financial Information - Not applicable

(c) Exhibits

Exhibit  
Number  
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16 - Letter from PricewaterhouseCoopers, dated March 18, 2005, to the Securities and Exchange Commission.

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 and Affiliated Companies  
Retirement Savings and Stock Ownership Plan

By: ALLETE, Inc., its Plan Administrator  
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March 18, 2005

Deborah A. Amberg  
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Deborah A. Amberg  
Vice President, General Counsel and Secretary

EXHIBIT INDEX

EXHIBIT  
NUMBER

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16 - Letter from PricewaterhouseCoopers, dated March 18, 2005, to the  
Securities and Exchange Commission.

ALLETE Form 8-K dated March 18, 2005

[PRICEWATERHOUSECOOPERS LLP LETTERHEAD]

March 18, 2005

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

Commissioners:

We have read the statements made by the Minnesota Power and Affiliated Companies Retirement Savings and Stock Ownership Plan (copy attached), which we understand will be filed with the Securities and Exchange Commission, pursuant to Item 4.01 of Form 8-K, as part of the Retirement Savings and Stock Ownership Plan's Form 8-K report dated March 15, 2005. We agree with the statements concerning our Firm in such Form 8-K.

Very truly yours,

/s/ PricewaterhouseCoopers LLP

PricewaterhouseCoopers LLP

