



DIVISION OF
CORPORATION FINANCE

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

August 20, 2010

Mr. David M. Sparby
Vice President and Chief Financial Officer
Xcel Energy Inc.
414 Nicollet Mall
Minneapolis, MN 55401

**Re: Xcel Energy Inc., File No. 1-03034
Form 10-K for the Fiscal Year Ended December 31, 2009
Filed February 26, 2010**

**Northern States Power Company (Minnesota), File No. 1-31387
Northern States Power Company (Wisconsin), File No. 1-03140
Public Service Company of Colorado, File No. 1-03280
Southwestern Public Service Company, File No. 1-03789
Form 10-K for the Fiscal Year Ended December 31, 2009
Filed March 1, 2010**

Dear Mr. Sparby:

We have completed our review of your filings and have no further comments at this time.

Sincerely,

Jennifer Thompson
Branch Chief