



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