

Mail Stop 3561

September 30, 2009

Richard C. Kelly  
Chairman, President and Chief Executive Officer  
Xcel Energy Inc.  
414 Nicollet Mall  
Minneapolis, MN 55401

**Re: Xcel Energy Inc.  
Form 10-K for Fiscal Year Ended December 31, 2008  
Filed February 27, 2009  
File No. 001-3034**

Dear Mr. Kelly:

We have completed our review of your Form 10-K and have no further comments at this time.

Sincerely,

H. Christopher Owings  
Assistant Director