



DIVISION OF  
CORPORATION FINANCE

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

April 1, 2024

Brian Van Abel  
Executive Vice President and Chief Financial Officer  
Xcel Energy, Inc.  
414 Nicollet Mall  
Minneapolis, MN 55401

**Re: Xcel Energy, Inc.**  
**Form 10-K for the Fiscal Year ended December 31, 2023**  
**Filed February 21, 2024**  
**File No. 001-03034**

Dear Brian Van Abel:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Office of Energy & Transportation