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October 15, 2010

Darrell Nitschke, Executive Secretary
North Dakota Public Service Commission
State Capitol Building, Dept. 408
600 East Boulevard
Bismarck, ND 58505-0480

Re: DISTRIBUTION FACILITIES DEPRECIABLE LIVES

Dear Mr. Nitschke:

In Xcel Energy's previous rate case (PU-07-776), the approved Settlement Agreement contained a provision requiring the Company to indicate to the Commission, in advance of its next electric rate case, its intentions regarding whether to propose North Dakota-specific depreciable lives for its distribution facilities in the state. With this letter, I wish to inform the Commission that we do not intend to propose any changes to the currently approved and North Dakota-specific depreciable lives for distribution facilities in our upcoming rate filing.

Please contact me if you have any questions or comments.

Sincerely,

A handwritten signature in blue ink that reads 'David H. Sederquist'.

DAVID H. SEDERQUIST
SR. CONSULTANT, REGULATION/FINANCE

cc: Michael Diller