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January 5, 2018

VIA U. S. AND ELECTRONIC MAIL

Mr. Darrell Nitschke, Executive Secretary
North Dakota Public Service Commission
State Capitol Building – 12th Floor
Bismarck, North Dakota 58505

RE: 2017 FEDERAL TAX LAW

Dear Mr. Nitschke:

Northern States Power Company, doing business as Xcel Energy, wishes to inform the Commission that it is currently analyzing the impacts of the 2017 tax law on the cost of service to our North Dakota customers.

We intend to report our findings to the Commission and work with commission staff to develop any consequent ratemaking proposals.

If you have any questions please don't hesitate to contact me. Thank you.

Sincerely,

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

David H. Sederquist
Sr. Regulatory Consultant
Northern States Power Company

Cc: Patrick Fahn