



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3561

May 25, 2017

Gerard M. Anderson  
Chairman of the Board and Chief Executive Officer  
DTE Energy Company  
One Energy Plaza  
Detroit, Michigan 48226-1279

**Re: DTE Energy Company  
Form 10-K for Fiscal Year Ended December 31, 2016  
Filed February 9, 2017  
File No. 1-11607**

Dear Mr. Anderson:

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,

/s/ William H. Thompson

William H. Thompson  
Accounting Branch Chief  
Office of Consumer Products